

Massachusetts Statistics of Income

1995 Individual Income Tax Returns

**Commonwealth of
Massachusetts
Department of Revenue**
Office of Tax Policy Analysis

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Suggested Citation:

Massachusetts Department of Revenue, *Massachusetts Statistics of Income, 1995 Individual Income Tax Returns*, Boston, MA.

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January 1999

**MASSACHUSETTS STATISTICS OF INCOME
1995 INDIVIDUAL INCOME TAX RETURNS**

TABLE OF CONTENTS

COMPLETE LISTING OF TABLES AND CHARTS	4
INTRODUCTION	8
I. INCOME TAX STRUCTURE AND INCOME CONCEPTS	10
II. STATISTICS OF INCOME	18
1995 Highlights	18
Average Filer Profiles	20
SOI Tables, Charts and Explanatory Notes	23
Appendix: 1995 Massachusetts Income Tax Forms	141

COMPLETE LISTING OF TABLES AND CHARTS

I. INCOME TAX STRUCTURE AND INCOME CONCEPTS

Chart I-1: Computation of Federal and Massachusetts Personal Income Taxes, 1995	11
Chart I-2: Categories of Massachusetts Gross Income.....	12
Chart I-3: Principal Components of Total Money Income and Massachusetts Gross Income.....	17

II. STATISTICS OF INCOME

Chart II-1: Massachusetts Income by Source, As a Percent of Massachusetts Net AGI, All Filers, 1995	18
Table II-A: The Average Massachusetts Filer, 1992 - 1995.....	20
Table II-B: Comparison of Average Filers in 1995	21
Chart II-2: Comparison of Median Income, Tax Year 1995	22
Table II-1: Selected Income and Tax Items for Selected Years, 1985-1995	31
Table II-2: Selected Filer Characteristics for Selected Years, 1985-1995	32
Table II-3: Number of Returns and Amounts of Income by Class and Total, By Size of Massachusetts Net Adjusted Gross Income.....	33
Table II-3SI: Number of Returns and Amounts of Income by Class and Total, By Size of Massachusetts Net Adjusted Gross Income, Single Filers	34
Table II-3SE: Number of Returns and Amounts of Income by Class and Total, By Size of Massachusetts Net Adjusted Gross Income, Separate Filers	35
Table II-3J: Number of Returns and Amounts of Income by Class and Total, By Size of Massachusetts Net Adjusted Gross Income, Joint Filers.....	36
Table II-3H: Number of Returns and Amounts of Income by Class and Total, By Size of Massachusetts Net Adjusted Gross Income, Head of Household Filers	37
Table II-4: Number of Returns and Average Amounts of Income by Class and Total, By Size of Massachusetts Net Adjusted Gross Income.....	38
Table II-4SI: Number of Returns and Average Amounts of Income by Class and Total, By Size of Massachusetts Net Adjusted Gross Income, Single Filers	39
Table II-4SE: Number of Returns and Average Amounts of Income by Class and Total, By Size of Massachusetts Net Adjusted Gross Income, Separate Filers	40
Table II-4J: Number of Returns and Average Amounts of Income by Class and Total, By Size of Massachusetts Net Adjusted Gross Income, Joint Filers.....	41
Table II-4H: Number of Returns and Average Amounts of Income by Class and Total, By Size of Massachusetts Net Adjusted Gross Income, Head of Household Filers	42
Table II-5: Percent Distribution of Number of Returns and Amounts of Income by Class and Total, By Size of Massachusetts Net Adjusted Gross Income	43
Table II-5SI: Percent Distribution of Number of Returns and Amounts of Income by Class and Total, By Size of Massachusetts Net Adjusted Gross Income, Single Filers.....	44
Table II-5SE: Percent Distribution of Number of Returns and Amounts of Income by Class and Total, By Size of Massachusetts Net Adjusted Gross Income, Separate Filers	45

Table II-5J: Percent Distribution of Number of Returns and Amounts of Income by Class and Total, By Size of Massachusetts Net Adjusted Gross Income, Joint Filers	46
Table II-5H: Percent Distribution of Number of Returns and Amounts of Income by Class and Total, By Size of Massachusetts Net Adjusted Gross Income, Head of Household Filers	47
Table II-6: Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total, By Size of Massachusetts Net Adjusted Gross Income	48
Table II-6SI: Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total, By Size of Massachusetts Net Adjusted Gross Income, Single Filers	49
Table II-6SE: Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total, By Size of Massachusetts Net Adjusted Gross Income, Separate Filers	50
Table II-6J: Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total, By Size of Massachusetts Net Adjusted Gross Income, Joint Filers	51
Table II-6H: Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total, By Size of Massachusetts Net Adjusted Gross Income, Head of Household Filers	52
Table II-7: Number of Returns and Averages of Deductions, Exemptions, and Taxable Income by Class and Total, By Size of Massachusetts Net Adjusted Gross Income	53
Table II-7SI: Number of Returns and Averages of Deductions, Exemptions, and Taxable Income by Class and Total, By Size of Massachusetts Net Adjusted Gross Income, Single Filers	54
Table II-7SE: Number of Returns and Averages of Deductions, Exemptions, and Taxable Income by Class and Total, By Size of Massachusetts Net Adjusted Gross Income, Separate Filers	55
Table II-7J: Number of Returns and Averages of Deductions, Exemptions, and Taxable Income by Class and Total, By Size of Massachusetts Net Adjusted Gross Income, Joint Filers	56
Table II-7H: Number of Returns and Averages of Deductions, Exemptions, and Taxable Income by Class and Total, By Size of Massachusetts Net Adjusted Gross Income, Head of Household Filers	57
Table II-8: Percent Distribution of Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total, By Size of Massachusetts Net Adjusted Gross Income	58
Table II-8SI: Percent Distribution of Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total, By Size of Massachusetts Net Adjusted Gross Income, Single Filers	59
Table II-8SE: Percent Distribution of Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total, By Size of Massachusetts Net Adjusted Gross Income, Separate Filers	60
Table II-8J: Percent Distribution of Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total, By Size of Massachusetts Net Adjusted Gross Income, Joint Filers	61
Table II-8H: Percent Distribution of Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total, By Size of Massachusetts Net Adjusted Gross Income, Head of Household Filers	62

Table II-9: Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax, By Size of Massachusetts Net Adjusted Gross Income.....	63
Table II-9SI: Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax, By Size of Massachusetts Net Adjusted Gross Income, Single Filers.....	64
Table II-9SE: Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax, By Size of Massachusetts Net Adjusted Gross Income, Separate Filers	65
Table II-9J: Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax, By Size of Massachusetts Net Adjusted Gross Income, Joint Filers.....	66
Table II-9H: Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax, By Size of Massachusetts Net Adjusted Gross Income, Head of Household Filers.....	67
Table II-10: Number of Returns and Averages of Tax by Class and Total, Credits and Net Tax, By Size of Massachusetts Net Adjusted Gross Income	68
Table II-10SI: Number of Returns and Averages of Tax by Class and Total, Credits and Net Tax, By Size of Massachusetts Net Adjusted Gross Income, Single Filers.....	69
Table II-10SE: Number of Returns and Averages of Tax by Class and Total, Credits and Net Tax, By Size of Massachusetts Net Adjusted Gross Income, Separate Filers	70
Table II-10J: Number of Returns and Averages of Tax by Class and Total, Credits and Net Tax, By Size of Massachusetts Net Adjusted Gross Income, Joint Filers	71
Table II-10H: Number of Returns and Averages of Tax by Class and Total, Credits and Net Tax, By Size of Massachusetts Net Adjusted Gross Income, Head of Household Filers.....	72
Table II-11: Percent Distribution of Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax, By Size of Massachusetts Net Adjusted Gross Income	73
Table II-11SI: Percent Distribution of Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax, By Size of Massachusetts Net Adjusted Gross Income, Single Filers	74
Table II-11SE: Percent Distribution of Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax, By Size of Massachusetts Net Adjusted Gross Income, Separate Filers.....	75
Table II-11J: Percent Distribution of Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax, By Size of Massachusetts Net Adjusted Gross Income, Joint Filers.....	76
Table II-11H: Percent Distribution of Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax, By Size of Massachusetts Net Adjusted Gross Income, Head of Household Filers	77
Table II-12: Distribution of Income and Taxes by Income Quintile with Percent and Cumulative Percent Distributions and Tax Burden Ratios	78
Chart II-3 Percentage of Total Massachusetts Income Tax Paid by Filers at Various Income Levels, Tax Year 1995	79
Chart II-4 Massachusetts Income Tax Burden for Filers at Various Income Levels, Tax Year 1995.....	79
Table II-13: Number of Returns Claiming and Total Amounts of Income by Detailed Income Category, By Size of Massachusetts Net Adjusted Gross Income	80
Table II-13SI: Number of Returns Claiming and Total Amounts of Income by Detailed Income Category, By Size of Massachusetts Net Adjusted Gross Income, Single Filers	85

Table II-13SE: Number of Returns Claiming and Total Amounts of Income by Detailed Income Category, By Size of Massachusetts Net Adjusted Gross Income, Separate Filers	90
Table II-13J: Number of Returns Claiming and Total Amounts of Income by Detailed Income Category, By Size of Massachusetts Net Adjusted Gross Income, Joint Filers.....	95
Table II-13H: Number of Returns Claiming and Total Amounts of Income by Detailed Income Category, By Size of Massachusetts Net Adjusted Gross Income, Head of Household Filers.....	100
Table II-14: Number of Returns Claiming and Total Amounts of Deductions and Exemptions, By Size of Massachusetts Net Adjusted Gross Income	105
Table II-14SI: Number of Returns Claiming and Total Amounts of Deductions and Exemptions, By Size of Massachusetts Net Adjusted Gross Income, Single Filers.....	111
Table II-14SE: Number of Returns Claiming and Total Amounts of Deductions and Exemptions, By Size of Massachusetts Net Adjusted Gross Income, Separate Filers.....	117
Table II-14J: Number of Returns Claiming and Total Amounts of Deductions and Exemptions, By Size of Massachusetts Net Adjusted Gross Income, Joint Filers.....	123
Table II-14H: Number of Returns Claiming and Total Amounts of Deductions and Exemptions, By Size of Massachusetts Net Adjusted Gross Income, Head of Household Filers.....	129
Table II-15: Number of Returns Filed By Filing Status and By Size of Massachusetts Net Adjusted Gross Income	135
Table II-16: Percent Distribution of Returns Filed By Filing Status and By Size of Massachusetts Net Adjusted Gross Income	136
Table II-17: Number of Returns Filed By Filing Status and By Size of Massachusetts Net Adjusted Gross Income, Filers Age 65 and Over	137
Table II-18: Percent Distribution of Returns Filed By Filing Status and By Size of Massachusetts Net Adjusted Gross Income, Filers Age 65 and Over.....	138
Table II-19: Number of Returns Claiming Dependents, Number of Dependents Claimed, and Average Number of Dependents Claimed, By Filing Status and By Size of Massachusetts Net Adjusted Gross Income	139
Table II-20: Number of Returns Reporting Capital Gains, Total and Average Capital Gains, and Percent Distribution of Capital Gains, By Size of Massachusetts Net Adjusted Gross Income.....	140

INTRODUCTION

In 1996, the Massachusetts Department of Revenue (DOR) received nearly three million individual income tax returns for tax year 1995, representing over four million people. Each year, as DOR processes these incoming tax returns, it captures a vast amount of data on the income characteristics of the Massachusetts populace.

This *Statistics of Income (SOI)* report, the ninth of an annual series, presents a broad overview of this data in the form of aggregate Massachusetts individual income tax statistics for the 1995 tax year. The statistical tables, graphs and summary discussions contain a wealth of information on Massachusetts income, taxes, numbers and types of filers, exemptions and deductions.

The body of income tax return data presented here is a valuable research tool that can be applied to public and private analyses that require an understanding of Massachusetts income. These data are particularly important to DOR because the individual income tax is the Commonwealth's principal source of revenue. With a net total of over \$6.0 billion in collections in fiscal year 1996, the income tax accounted for more than half of all state tax revenues. By achieving a broader dissemination of Massachusetts individual income tax statistics, it is hoped that this report will benefit the research conducted by interested citizens of the Commonwealth and their counterparts in other states.

In its content and organization, this report is modeled on the *Statistics of Income* published yearly by the Internal Revenue Service. However, unlike the IRS *Statistics of Income*, which is based upon a sample of tax returns, the statistics presented here are based on the universe of tax returns filed by Massachusetts taxpayers.

The report is divided into two parts. Part I, **Income Tax Structure and Income Concepts**, describes the set of rules that defined the Massachusetts income tax system in 1995 and income concepts used in this report. It examines who was taxed, what types of income were taxed, what tax rates were applied and the major income tax law changes for tax year 1995. The section ends with a more in-depth discussion of the definitions used to measure the income of Massachusetts filers.

Part II, **Statistics of Income**, begins with highlights of tax year 1995 data and summary profiles of the average Massachusetts filer, the average non-joint filer and the average married joint filer. This is followed by a series of tables and charts containing the statistics of income -- total amounts, counts, averages and percentages of income, taxes, exemptions and deductions by category and income class. The tables are preceded by notes explaining the data and abbreviations used in them.

Following Part II is an **Appendix** which contains reproductions of the 1995 Massachusetts Form 1 and Form 1-NR/PY so that *SOI* data can be referenced to its source.

What's New in the *Statistics of Income*

Compared to the 1994 Statistics of Income, there have been only minor changes in the 1995 report. For the most part, these reflect changes made to tax forms in 1995. The changes are shown below.

- In 1995, Form ABC (the so-called “short form”) was eliminated, and taxpayers who were residents of Massachusetts for part of the year filed Form 1-NR/PY, not, as in previous years, Form 1.
- In 1995, rental, royalty, REMIC, partnership, S corporations, trust income/loss were combined in one line item on Form 1, not shown separately, as in previous years. Therefore, in Table 13 of this report, separate statistics for these categories are no longer shown.
- In 1995, alimony received was included in “other income”, and not reported separately, as it was in prior years. Therefore, Table 13 no longer includes statistics for alimony received.
- In 1995, only the rental deduction, and not total rent paid, was required to be shown on Form 1. Therefore, rent paid is no longer shown in Table 14.
- In 1995, several deductions that previously appeared separately on Form 1 were combined in Form Y, “Other Deductions”. These include allowable employee business expense, penalty on early savings withdrawal, alimony paid, and deductible amount of qualified contributory pension income from another state or political subdivision. Therefore, no separate statistics for these deductions are included in Table 14.
- In 1995, capital gains income and interest and dividend income did not appear separately on Form 1. The statistics for these two line items in Table 13 were therefore calculated by sampling the full data set.

I. INCOME TAX STRUCTURE AND INCOME CONCEPTS

This overview begins by describing the structure of the Massachusetts personal income tax, or the process by which one moves from all income potentially subject to taxation to taxable income. This description is followed by a discussion clarifying the differences between the income concepts explained below, those used to generate these statistics of income, and widely recognized income concepts such as the U.S. Census Bureau's "total money" income.

INCOME TAX STRUCTURE

Chart I-1 on the following page lists each of the steps taken to compute one's income tax liability in Massachusetts. These steps are discussed below.

Gross Income

Gross income is the total amount of income that is potentially subject to taxation. The amount of gross income an individual receives during the tax year generally determines whether a Massachusetts income tax return must be filed. Married couples and individuals who received gross income less than \$8,000 are not required to file a tax return. Nonresidents, however, are required to file a tax return if they received Massachusetts source income in excess of \$2,200 if single or \$4,400 if married filing jointly.

In tax year 1995, Massachusetts gross income was tied to the federal definition of gross income in effect on January 1, 1988. Not all income is included in gross income. For example, neither federal nor Massachusetts gross income includes certain transfer payments, such as public welfare assistance, Veterans' Administration disability payments, G.I. Bill education payments, and workers' compensation; gifts; and certain accident and life insurance payments.

Massachusetts gross income does not include certain items which are included in federal gross income and vice versa. Unlike federal gross income, Massachusetts gross income does not include interest on obligations of the U.S. government and social security benefits, while federal gross income includes part of the social security benefits of high income taxpayers. Also unlike federal gross income, Massachusetts gross income does include interest from obligations of states and their political subdivisions, other than Massachusetts and its political subdivisions; income earned by a resident from foreign employment and excluded from federal gross income; and certain contributions to tax-deferred annuities.

In tax year 1995, Massachusetts gross income was divided into two categories, Part A (investment income) and Part B (earned and other forms of income). Because Article 44 of the Massachusetts Constitution requires that all income of the same class be taxed at the same rate, Massachusetts applies flat tax rates to each category. In 1995, Part B income was taxed at the rate of 5.95%, while Part A income was taxed at 12%.* The specific types of income included in each category are listed in **Chart I-2**.

* In 1988 and prior years, Massachusetts gross income was divided into the same two income categories, Part B, taxed at 5% and Part A, taxed at 10%. In 1989, Part B income was divided into two classes: Part B taxed at 5.375% and Part C taxed at 5%. (See Chart 1-2 and footnote.) In 1990, the distinction between Part B and Part C income remained, but both income types were taxed at 5.95%. In addition, the Part A rate increased to 12% from its previous rate of 10%. In 1991, the distinction between Part B and Part C income was fully eliminated; Part B income was taxed at 6.25% and Part A income continued to be taxed at 12%. In 1992, the tax rate on Part B income was reduced from 6.25% to 5.95%. These rates were in effect for tax year 1995, the period covered by this report.

Chart I-1: Computation of Federal and Massachusetts Personal Income Taxes, 1995

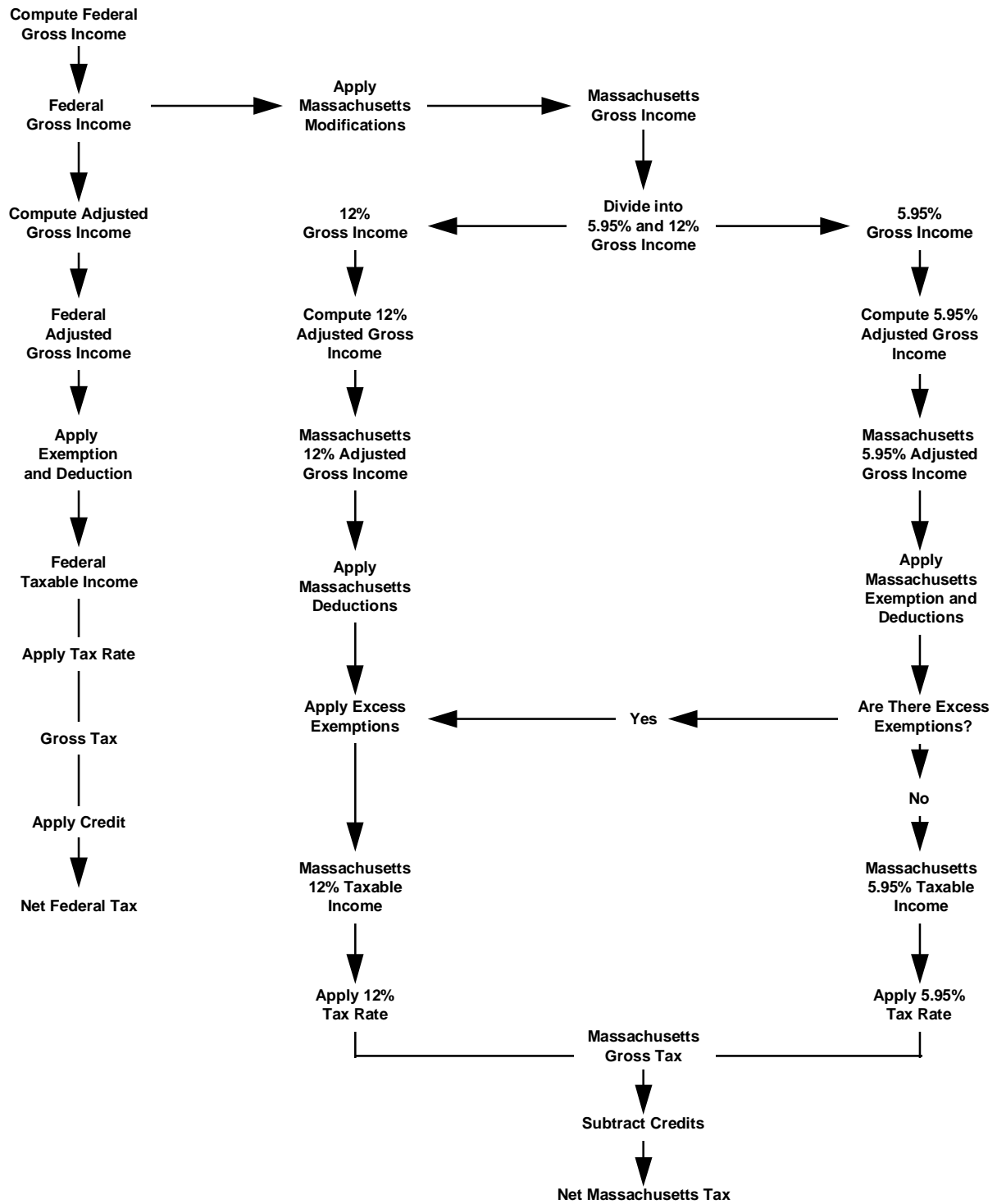


Chart I-2: Categories of Massachusetts Gross Income**Part A, 12% Income****Part B, 5.95% Income**

Interest (other than Mass. bank interest)

Dividends

Capital gains

Wages, tips and salaries

Business/profession/trade or farm income

Partnership and S corporation income

Royalty and REMIC income

Other income (winning, fees, etc.)

Pension and annuity income*

Alimony received*

Rental income from real estate*

Unemployment compensation*

Taxable IRA/Keogh distributions*

Massachusetts bank interest*

Massachusetts Adjusted Gross Income

Massachusetts Adjusted Gross Income (AGI) is an intermediate step between gross income and taxable income. It is equal to Massachusetts gross income after certain deductions or the sum of adjusted 5.95% and adjusted 12% income.

AGI is used to determine eligibility for No Tax Status (NTS), the level at which a filer has no tax liability. In 1995, the adjusted gross income threshold for NTS was \$8,000 for single filers, \$12,000 for married couples filing jointly and \$11,000 for head of household filers. Massachusetts Adjusted Gross Income is also used to determine the Limited Income Credit (LIC), a provision designed to benefit taxpayers who are slightly above the No Tax Status threshold. In 1995, the LIC was available to single filers with Massachusetts Adjusted Gross Income between \$8,000 and \$14,000, for couples filing jointly with income between \$12,000 and \$21,000, and for head of household filers with income between \$11,000 and \$19,250. Married taxpayers who file separate returns cannot benefit from either of these provisions.

Adjusted 5.95% Income

To reach adjusted 5.95% income, specific Part B income items are adjusted for the cost of producing the income. For example, adjusted 5.95% income includes business income after deductions for ordinary business expenses. Additional deductions are allowed against 5.95% income for alimony paid, allowable employee business expenses, the penalty on early savings withdrawal and contributory pension from another state or political subdivision. If allowed deductions are greater than gross 5.95%

* Classified separately as Part C income in 1989 and 1990. See previous footnote.

income, then adjusted 5.95% income is reported as a loss for 1995. In certain cases, the excess deductions may be applied against 12% income.

Adjusted 12% Income

Adjusted 12% income is the sum of adjusted interest and dividend income and adjusted capital gains income. To reach adjusted interest and dividend income, excess deductions from 5.95% income and a deduction for capital losses up to \$1,000 are applied against gross interest and dividend income. The excess deductions from 5.95% income can only be taken against capital gains, interest, and dividends that are derived from or connected with a trade or business. The deduction for capital losses up to \$1,000 is only available after all carry-over and current-year losses are expended against current-year capital gains. To reach adjusted capital gains, gross short and long-term capital gains are reduced by the remainder of excess deductions against 5.95% income and by previously unused capital losses. Taxpayers can then deduct 50% of their long-term gains net of any adjusted short-term losses. Because of this 50% deduction, in 1995 long-term capital gains were effectively taxed at 6%.

Taxable Income

Taxable income is Massachusetts Adjusted Gross Income after certain other deductions and exemptions have been taken. Deductions against adjusted gross 5.95% income include the deduction for payments made to social security and other government pension plans, the rental deduction, and the child care deduction. Exemptions from 5.95% income include the personal exemption, the dependent exemption, the exemption for persons aged 65 or over, the medical and dental expenses exemption, the exemption for the blind, and the adoption agency fee exemption. In addition, a separate exemption is allowed for Massachusetts bank interest.

Under most circumstances taxpayers are allowed to apply excess exemptions from 5.95% income against 12% income. Excess exemptions are available when total exemptions (less the Massachusetts bank interest exemption) are greater than 5.95% income after deductions.

For purposes of calculating tax, neither 5.95% nor 12% taxable income can be less than zero.

Tax Liability

Taxes owed are calculated by multiplying 5.95% taxable income by 0.0595 and 12% taxable income by 0.12. The total tax liability is then adjusted for tax credits and voluntary contributions.

Massachusetts Income Tax Law Changes for 1995

In most years there are a number of income tax law changes which alter or amend the various exemptions, deductions, credits, thresholds and concepts of income discussed above. The most significant tax law changes that affected Massachusetts income taxpayers in calendar year 1995 were the eligibility of No Tax Status and the Limited Income Credit for the Head of Household Filers and the adjustment of the Threshold for No Tax Status and Limited Income Credit. Generally, a head of household is a single filer with dependents. In 1995, Heads of households were entitled to a \$3,400 personal exemption, compared to \$2,200 for single filers. Taxpayers filing as heads of households were eligible for No Tax Status and the Limited Income Credit for tax year 1995. For tax year 1995, the income ceilings for No Tax Status and the Limited Income Credit were increased for married taxpayers filing jointly. Taxpayers filing jointly are eligible for No Tax Status if their Massachusetts AGI is less than \$12,000, plus \$1,000 per dependent. The Limited Income Credit was available to eligible taxpayers whose Mass. AGI was less than \$21,000, plus \$1,750 per dependent. Information about other tax law changes is available in the *1995 Massachusetts Tax Forms* or the *Guide to Filing Your 1995 Massachusetts Income Taxes*.

INCOME CONCEPTS

The income definition used to produce the statistics of income, Massachusetts *Net* Adjusted Gross Income, is different from Massachusetts Adjusted Gross Income, the income definition used as an intermediate step in determining tax due and eligibility for No Tax Status. In addition, federal and Massachusetts definitions of gross income differ from other common definitions of income, including the widely recognized U.S. Census Bureau definition of “total money” or household income. What follows is a discussion of these income concepts for the purpose of clarifying potential confusion over differences between each.

Massachusetts Net Adjusted Gross Income

Many of the statistics of income in this report are tabulated according to income class. These income classes are based not on Massachusetts Adjusted Gross Income (AGI), but on Massachusetts *Net* Adjusted Gross Income (Net AGI), which has been created from tax return line items specifically for the *Statistics of Income* in order to simplify the calculation and analysis of income statistics.

The main difference between Net AGI and AGI is the way each adjusts 5.95% income and combines it with 12% income when there is a 5.95% loss. In short, Net AGI is the sum of line items 10 from the 1995 Massachusetts Form 1 and the total of Schedules B and D, and the sum of the corresponding amounts from Forms 1-NR (see **Appendix**), or:

1. Massachusetts gross 5.95% income *or loss* after deduction of ordinary business expenses and certain other deductions related to the cost of producing income, but before deductions for alimony paid, allowable employee business expenses, penalties for early savings withdrawal, and contributory pension from another state or political subdivision, which are included in the definition of AGI. Also, Net AGI accounts for the Massachusetts bank interest exemption, which AGI does not.

plus

2. Adjusted gross 12% income.

On balance, filers' Net AGI is lower than their AGI. This is because Net AGI effectively allows *all* 12% income to be offset by 5.95% losses, unlike AGI which only allows 12% income connected with a trade or business to be offset by 5.95% losses. For most filers, the difference between Net AGI and AGI is quite small.

The following simplified example, displayed below, serves as a further illustration of the differences between AGI and Net AGI: A filer reports a 5.95% loss of (\$60,000) on line item 10, zero additional 5.95% deductions allowed under the definition of AGI, and positive 12% income of \$30,000 (not connected with a trade or business) on line item 21. He or she will have a negative Net AGI of (\$30,000) and a positive AGI of \$30,000, because none of the (\$60,000) 5.95% loss can be used to offset the positive 12% income. This example also demonstrates that some filers' AGI can exceed the NTS threshold (\$8,000 for single individuals and \$12,000 for married couples filing jointly), and thus incur a tax liability, even when Net AGI is below the NTS threshold.

Example**Calculation of Massachusetts Net Adjusted and Adjusted Gross Income**

	Mass. Net AGI	Mass. AGI
5.95% Income (Loss)	(\$60,000)	(\$60,000)
Adjusted 12% Income	\$30,000	\$30,000
Total	(\$30,000)	\$30,000

NOTE: To simplify this comparison the example above assumes that the Mass. bank interest exemption and certain deductions allowable only in Mass. AGI are zero and that the 12% income is not connected with a trade or business.

Total Money Income Versus Massachusetts Gross Income

Gross income, the broadest concept of income used for Massachusetts and federal tax purposes, differs from other common definitions of income. The most widely recognized definition of income is the U.S. Bureau of the Census definition of "total money" income or household income. In the chart on the following page, the components of total money income are compared to those included in Massachusetts gross income. As shown in this diagram, there are two important distinctions between gross income and total money income.

First, total money income includes all government cash payments, many of which, like Social Security and public assistance payments, are not included in Massachusetts gross income. Because such transfer payments are an especially important source of income for low income households, total money income better represents the incomes of the poor, which Massachusetts gross income will tend to understate.

Second, unlike Massachusetts gross income, total money income does not include capital gains. Because capital gains tend to be a significant source of income for higher income households, total money income will tend to understate the incomes of the wealthy.

The arrows in the diagram indicate that most other components of total money income have counterparts in Massachusetts gross income. However, there generally are definitional differences between like components, which in some cases can be significant. One example is self-employment income. In total money income, self-employment income is defined as net income after the deduction of ordinary business expenses. In Massachusetts gross income, however, self-employment income is included *before* the deduction of such expenses.*

Total Money Income Versus Massachusetts Net Adjusted Gross Income

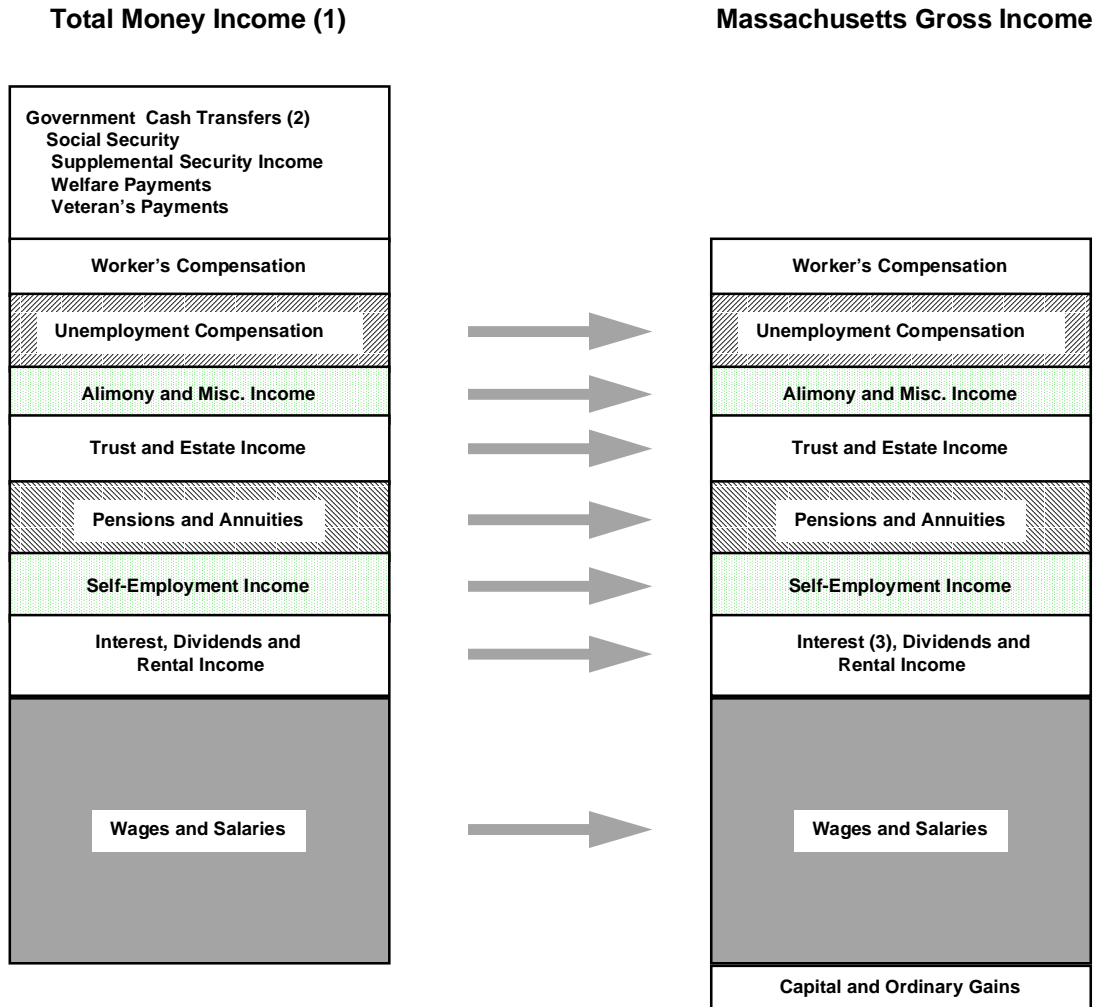
Massachusetts Net Adjusted Gross Income, the income measure used to produce the statistical tables of this report, is derived from Massachusetts gross income. As a result, many of the same distinctions between total money income and gross income also apply to Massachusetts Net Adjusted Gross Income.† Most importantly, like gross income, Massachusetts Net Adjusted Gross Income does not include most government cash payments and does include capital gains. For the reasons explained above, Massachusetts Net Adjusted Gross Income therefore tends to better represent the incomes of higher income filers than of lower income filers.

* Further information on total money income may be obtained from the following report: U.S. Bureau of the Census, Current Population Reports, Series P-60, No. 197, *Money Income in the United States: 1996 (With Separate Data on Valuation of Noncash Benefits)*, U.S. Government Printing Office, Washington, DC, September, 1997.

† Massachusetts Net Adjusted Gross Income is a somewhat closer approximation of total money income for two principal reasons: (1) similar to total money income, self-employment income and rental income are net of ordinary business expenses, and (2) capital gains are less than they would otherwise be because they are net of the 50% long-term capital deduction.

Chart I-3: Principal Components of Total Money Income and Massachusetts Gross Income

PRINCIPAL COMPONENTS OF:



An equivalent income component is included in both income concepts, but the definitions of the component are not an exact match.

- NOTES:**
- (1) The standard income definition used by the U.S. Bureau of the Census to measure the Income of persons, households and families.
 - (2) Some government cash transfers, such as government payments of worker's compensation, unemployment compensation and government employee pensions, are included in separate income categories. The value of non-cash transfers, such as food stamps and Medicaid, is not included in money income.
 - (3) Excludes interest earned on obligations of the United State, and the Commonwealth and its political subdivisions.

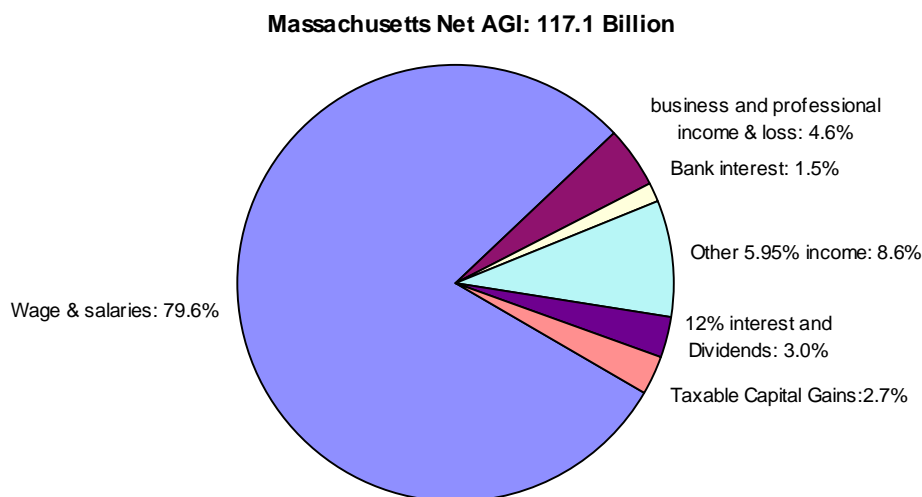
SOURCE: Massachusetts Department of Revenue

II. STATISTICS OF INCOME

1995 Highlights

- For 1995, a total of 2,925,210 returns were filed. Of these 48.3% were from single filers, 41.4% were from married couples filing joint returns, 2.0% were from married individuals filing separate returns, and 8.3% were from head of household filers. The number of returns filed was 3.48% higher than for 1994.
- Total 1995 Massachusetts Net AGI was \$117.1 billion. This was 9.5% higher than 1994 total Massachusetts Net AGI.
- Wages and salaries increased by 8.3% in 1995. In 1995, wages and salaries increased to \$93.2 billion from \$86.1 billion in 1994, an increase of \$7.1 billion.
- Wages and salaries were the single largest source of income, representing over 79.6% of all income reported.
- Chart II-1 below shows the relative importance of major types of income reported on Massachusetts income tax returns for tax year 1995. Business and professional income, Massachusetts bank interest and other types of 5.95% income, account for 14.7%, while 12% income from capital gains, interest and dividends account for 5.7%.

**Chart II-1: Massachusetts Income by Source,
As a Percent of Massachusetts Net AGI,
All Filers, 1995**



-
- The number of taxpayers age 65 and over increased. While the number of returns claiming at least one person 65 or older increased 10.1% to 335,190 from 1994 to 1995, the share of such returns rose by only 0.70% during this same period.

- Returns claiming No Tax Status decreased, but the number of returns claiming the Limited Income Credit increased. The number of returns claiming No Tax Status decreased by 5.6% to 444,980 in 1995. Returns claiming the related Limited Income Credit in 1995 increased by 50,915 or 18.9% to 320,178 returns or 10.9% of all returns.
- In 1995, filers who claimed part-year residents were required to file Form 1-NR/PY, not Form 1 as in prior years. If we omit this change, returns filed by nonresidents and part year residents increased. The number of returns filed by persons who claim residence outside of Massachusetts or part year residents increased by 34.42% to 301,852. Nonresidents' share of the tax returns show an increase of 2.38%.
- In 1995, positive business and professional income or sole proprietor income rose 7.4% and business losses increased 13.1%, compared with the 1994 levels. The net effect of the growth in income and losses was an increase in net business and professional income of 7.0% from the prior year.
- Incomes from rental and royalties, partnerships, S corporations, and trusts were combined together, and showed a positive income 6.3 billion, and a loss 2.2 billion, net income in this category thus was 4.1 billion.
- Pensions and annuities income showed an increase of 10.7% in 1995, from 2.8 billion to 3.1 billion.
- Combined income from the two categories, business and professional income, rentals, royalties, partnerships, S corporations and trust, showed growth of 8.1% and a increase in losses of 2.9%, for a total net increase of a 9.7% over 1994.
- Interest income from Massachusetts banks for 1995 showed an increase. For 1995, \$1.95 billion was reported as interest income from Massachusetts banks. After exemptions, income from Massachusetts banks was \$1.77 billion. The after-exemption interest rose almost \$0.45 billion or nearly 34.6% from 1994.
- Dividend and interest income taxed at 12% increased \$0.47 billion to \$3.55 billion in 1995. This was an increase of 15.4% from 1994.
- Taxable capital gains income greatly increased. In 1995, adjusted taxable capital gains increased to \$3.20 billion, from the \$2.26 billion reported in 1994. Taxable capital gains income was 41.4% higher than the amount reported in 1994.
- Taxable 5.95% income increased by 9.8% or \$8.3 billion to \$92.5 billion, taxable 12% income increased by 29.7% or \$1.5 billion to \$6.5 billion, and total taxes before credits increased by 12.0% or \$0.67 billion to \$6.3 billion in 1995.

Average Filer Profiles

Here we profile the average Massachusetts taxpayer, as well as the average non-joint filer and the average joint filer. In these profiles, all averages are calculated as the arithmetic mean, the total amount of income (or exemptions or credits) reported by taxpayers divided by the number of taxpayers reporting. At the end of this section, median income amounts are also reported. Median income is the amount of income at the center of the income distribution, with 50% of taxpayers reporting more income than the median, and 50% reporting less.

The Average Filer

A total of 2,925,210 returns were filed in 1995. The average Massachusetts filer reported Massachusetts Net Adjusted Gross Income of \$40,043. This was \$2,218 or 5.9% more than the average filer's 1994 income of \$37,825. Wages, tips, salaries, Massachusetts bank interest and other 5.95% income amounted to \$37,738 or 94.2% of the average filer's gross 1995 income. The average filer reported only \$2,305 in 12% income from capital gains, dividends and interest from sources other than Massachusetts banks.

After claiming \$6,470 in deductions and exemptions, the average filer had a total of \$33,850 in taxable income. This average Massachusetts filer owed taxes of \$1,881 for 5.95% income and \$268 for 12% income, for a total tax of \$2,149. The average filer was able to claim \$69 in tax credits, reducing the final tax bill to \$2,080. After taking all exemptions, deductions, and credits into consideration, the average taxpayer was taxed at an effective rate of 5.2%. * This is 0.1% higher than 5.1% effective rate of 1994.

At \$2,080 the average filer's final tax bill for 1995 was \$157 or 8.2% higher than the average filer's 1994 tax bill of \$1,923. This nominal increase resulted from the average filer's higher income. From 1992 to 1995 the average filer's earned income rose 11.9%, while total tax rose 19.5%, reflecting the higher total 12% income in 1995. The income and taxes of the average Massachusetts filer for 1992 through 1995 are summarized in **Table II-A**.

Table II-A: The Average Massachusetts Filer, 1992 - 1995

	1992	1993	1994	1995
Part B (5.95%) Income	\$34,105	\$34,434	35,938	37,738
Part A (12%) Income	1,678	1,871	1,887	2,305
Total (Mass. Net AGI)	\$35,783	\$36,305	\$37,825	\$40,043
Tax After Credits	\$1,798	\$1,844	\$1,923	\$2,080
Part B Tax Rate	5.95%	5.95%	5.95%	5.95%
Part A Tax Rate	12.00%	12.00%	12.00%	12.00%

Notes: Detail may not add to total because of rounding. Average deductions and exemptions are greater than the difference between total income and taxable income, because the deductions and exemptions of some taxpayers exceed their total income. Similarly, some taxpayers have excess credits, so that the average credits are greater than the difference between tax liability before credits and after credits.

*The effective rate is calculated by dividing tax after credits by Massachusetts Net Adjusted Gross Income.

The Average Non-joint (Single, Married filing separately, Head of household) Filers

In 1995, 1,715,691 Massachusetts income tax returns, or 58.7% of all filings, were from single individuals, married individuals filing separately and head of household individuals. The average Massachusetts non-joint filer reported \$21,137 in 5.95% income and \$1,121 in 12% income, for a total Massachusetts Net Adjusted Gross Income of \$22,258. After claiming \$4,743 in deductions and exemptions, the average non-joint filer had a total taxable income of \$17,630. This filer's 1995 income tax liability was \$984 for 5.95% income and \$132 for 12% income. The average non-joint filer claimed \$47 in tax credits, reducing the final state income tax bill to \$1,069. In 1995, the average non-joint filer's effective tax rate was 4.8%.

The Average Joint Filer

In 1995, 1,209,519 Massachusetts tax returns, or 41.4% of all state income tax returns, were filed by married couples filing jointly. The average Massachusetts joint filer reported a Massachusetts Net Adjusted Gross Income of \$65,270 of which \$61,286 was 5.95% income and \$3,984 was 12% income. The average joint filer saw an increase of 7.4% in Massachusetts Net Adjusted Gross income in 1995. For 1995, the average joint return claimed \$8,914 in total deductions and exemptions, had taxable income of \$56,857 and accrued a total tax liability of \$3,615, of which \$3,155 was 5.95% tax and \$461 was 12% tax. The average couple filing a joint return claimed \$101 in credits from their tax bill, for a final Massachusetts income tax of \$3,514. The average joint filers' effective tax rate for 1995 is 5.4%, 0.1% higher than 1994.

The main characteristics of the average Massachusetts filer overall, the average non-joint filer and the average joint filer are summarized below in **Table II-B**. As shown below, the average joint filer received an income that is nearly three times higher than that of the average non-joint filer and paid three times more in taxes than the average non-joint filer.

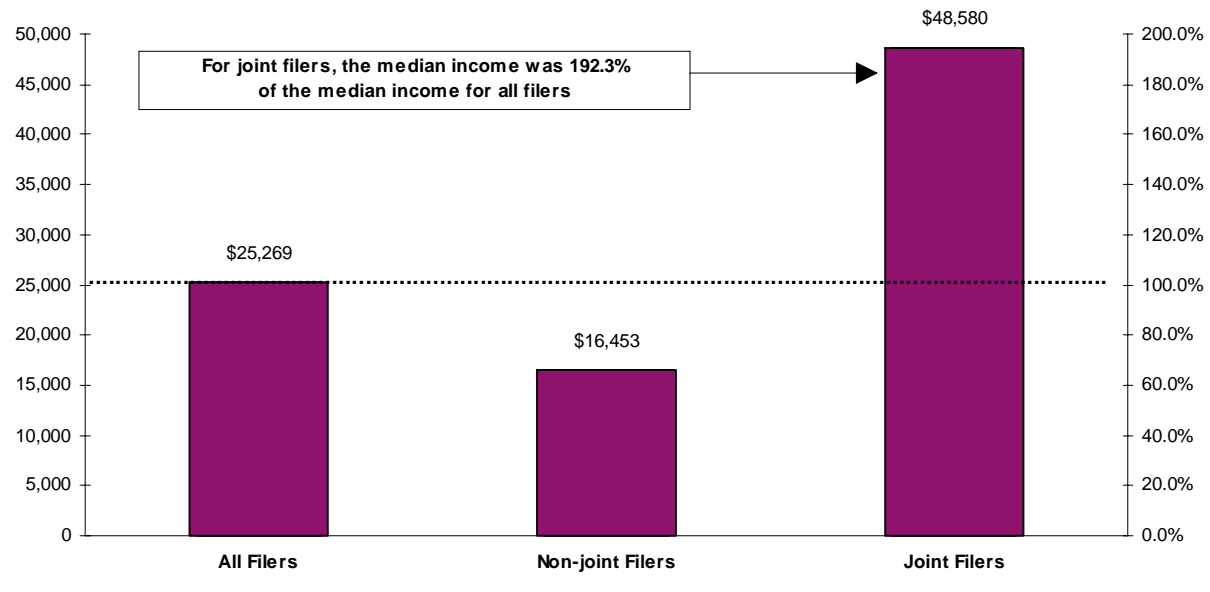
Table II-B: Comparison of Average Filers in 1995			
Items	Average Filer	Average Non-joint Filer	Average Joint Filer
5.95% Income	\$ 37,738	\$ 21,137	\$ 61,286
12% Income	2,305	1,121	3,984
Total (Mass. Net AGI)	40,043	22,258	65,270
Deductions and Exemptions	6,470	4,743	8,914
Total Taxable Income	33,850	17,630	56,857
5.95% Tax	1,881	984	3,155
12% Tax	268	132	461
Credits	69	47	101
Tax After Credits	2,080	1,069	3,514
Effective Tax Rate	5.2%	4.8%	5.4%

Notes: Detail may not add to total because of rounding. Average deductions and exemptions are greater than the difference between total income and taxable income, because the deductions and exemptions of some taxpayers exceed their total income. Similarly, some taxpayers have excess credits, so that the average credits are greater than the difference between tax liability before credits and after credits.

Median Income

Median income is the amount of income at the center of the income distribution, with 50% of taxpayers reporting more income than the median, and 50% reporting less. In 1995, the median Massachusetts Net AGI reported was \$25,269.

Chart II-2: Comparison of Median Income, Tax Year 1995



SOI Tables, Charts, and Explanatory Notes

This section consists of 64 statistical tables and 2 charts. Below are general notes on the data upon which the tables are based; definitions of terms, abbreviations and symbols used in the tables; and notes to which readers should refer when reviewing specific tables.

General

- Tax return data used in the *Statistics of Income* reflect the information on tax returns filed with the Massachusetts Department of Revenue. This includes all timely filed returns and returns filed under extension. The data do not reflect any changes that may have been made or that are likely to be made in the future as a result of audits. This is of particular relevance for high-income tax returns. Because of the greater complexity of these returns, there is a higher probability of error and more room for disagreement about the proper interpretation of tax laws.
- Obviously, the tax return data used in the preparation of this report do not capture the incomes of those who do not submit returns. As a result, the statistics for the lowest income classes tend to be understated as a measure taken from the entire population. This is because individuals and married couples filing jointly, who receive gross income less than \$8,000 generally are not required to file a Massachusetts income tax return, although some do file to claim a refund.
- Tax law and tax form changes may affect the year-to-year comparability of the data.
- Detail may not add to totals because of rounding.
- A seeming inconsistency in the tables which display tax is that some tax liability is reported in the lowest income class (under \$5,000). Since the Massachusetts Adjusted Gross Income threshold for No Tax Status (NTS) is \$8,000 for single filers and \$12,000 for joint filers, it might seem that there should not be any tax paid by this income group.

However, as explained in the **Income Concepts** section of Part I of this report, the income classes used in these tables are based on Massachusetts *Net* Adjusted Gross Income, not on Massachusetts Adjusted Gross Income (AGI), which is calculated differently for the purpose of determining eligibility for No Tax Status. The key difference is that unlike AGI, which only allows 12% income connected with a trade or business to be offset by 5.95% losses, Net AGI allows *all* 12% income to be offset by 5.95% losses. As a result of this difference, under certain circumstances AGI can exceed the NTS threshold even when Net AGI is below the NTS threshold and/or negative. Thus, filers can have a Net AGI below \$5,000 and still incur a tax liability.

The vast majority of individuals in the class with income below \$5,000 reported low income from both the 5.95% and 12% categories and had no tax liability. Most of the tax reported in that class was reported by a small number of taxpayers who had substantial amounts of positive 12% income accompanied by large 5.95% losses. Also, a small amount of the tax reported in the lowest income brackets is accounted for by married taxpayers filing separate (MFS) returns, to whom No Tax Status provisions do not extend.

Terms, Abbreviations and Symbols

The following definitions reflect Massachusetts tax law in effect for taxable years beginning on or after January 1, 1994 and before January 1, 1995. For further clarification of the terminology used in this report, please refer to the Massachusetts 1994 Income Tax Forms in the **Appendix**, and to Chapter 62 of the *Massachusetts General Laws*.

#	Data not reported to maintain taxpayer confidentiality.
--	Data not available for publication.
5.95% Income	See Part B Income.
12% Income	See Part A Income.
65-and-Over Exemption.....	A reduction of \$700 per person from adjusted gross income which taxpayers aged 65 and over receive.
Capital Asset	Generally, all property used for personal purposes or investment such as a personal residence or corporate stock. Capital assets do not include property held mainly for sale to customers or other property used in a trade or business.
Capital Gain or Loss	Profit or loss from the sale or exchange of capital assets. In the tables of this report, the term capital gain generally refers to Massachusetts adjusted capital gains, after the 50% deduction for long-term gains.
Credit ..	An amount which a taxpayer may directly offset against the tax determined on taxable income.
Deduction.....	An amount which a taxpayer is allowed to subtract from income.
Dependent.....	One who legally relies on a taxpayer for financial support. Generally, for Massachusetts tax purposes, a person is considered a dependent if he or she can be claimed as such on the taxpayer's federal income tax return. In a few cases, the number of dependents claimed for Massachusetts purposes and for U.S. purposes may differ. For U.S. tax purposes, a dependent exemption is not allowed for a person who would otherwise be a dependent but who files his/her own income tax return and claims a personal exemption. For Massachusetts tax purposes, a dependent exemption can be claimed for such a person.
Dependent Exemption	A reduction of \$1,000 per dependent from adjusted gross income.
Excess Revenue Credit (ERC)	Reduction in tax given to eligible taxpayers when state revenues exceed legal tax limit. This credit has not been available to taxpayers since 1992.
Exemption	An amount which is allowed as a reduction to adjusted gross income in calculating taxable income.
Filer, Filing Unit	An individual or married couple that submits an income tax return.

<i>Filing Threshold</i>	The income level at or above which a taxpayer is required to file a return. The filing threshold for married or single residents is gross income of \$8,000. Nonresidents are required to file a return if they receive Massachusetts source income in excess of the personal exemption multiplied by the ratio of Massachusetts income to total income. Minimally, this means that nonresidents must file if they receive Massachusetts source income in excess of \$2,200 if single, or \$4,400 if married filing jointly. The filing threshold may be much lower, however, if the nonresident earns only a small portion of income in Massachusetts.
<i>Gross Income</i>	All employee compensation; business, professional, or partnership income; rent, royalty, and real estate income; taxable pensions and annuities; alimony; interest and dividends; capital gains; gambling winnings; unemployment compensation; taxable portion of scholarships and fellowships; and all other income available for taxation.
<i>Head of Household</i>	A tax return status available to a married or unmarried head of household.
<i>Legal Residence</i>	The term 'legal residence' denotes the place of one's permanent home and to which, whenever one is absent, one has the intention of returning. Generally, the locale where the most important family, social, economic, political, and religious activities take place.
<i>Limited Income Credit (LIC)</i>	Special tax reduction given to eligible filers with Mass. Adjusted Gross Income between \$8,000 and \$14,000 if single, and between \$12,000 and \$21,000 if filing jointly. When determining eligibility for this credit, part-year residents must also include income received while a nonresident, while nonresident filers must include income from non-Massachusetts sources.
<i>Married Filing Jointly</i>	The tax return status of a married person who submits one tax return together with his or her spouse.
<i>Married Filing Separately (MFS)</i>	The tax return status of a married person who submits a return separately from his or her spouse.
<i>Massachusetts Adjusted Gross Income (Mass. AGI)</i>	An intermediate step between gross income and taxable income that reflects allowable deductions for certain expenses related to income production, losses and other items. All exemptions and other deductions are not allowed in the calculation of Mass. AGI. Mass. AGI is used to determine eligibility for No Tax Status and the Limited Income Credit.
<i>Massachusetts Bank Interest</i>	Interest received from Massachusetts bank deposits. Massachusetts bank interest is taxed at a rate of 5.95 percent.

<i>Massachusetts Net Adjusted Gross Income (Mass. Net AGI)</i>	Massachusetts gross 5.95% income after deduction of ordinary business expenses and certain other deductions related to the cost of producing income, and net of Massachusetts bank interest exemption (Massachusetts Form 1, Item 12), plus adjusted gross 12% income from interest, dividends, and capital gains (Massachusetts Form 1, Item 36). Mass. Net AGI is used solely to produce the Massachusetts <i>Statistics of Income</i> . It is distinct from Mass. AGI, which is used to determine eligibility for No Tax Status and the Limited Income Credit.
<i>Median Income</i>	The amount of the middle value in a distribution of income, above and below which lie an equal number of values.
<i>NA</i>	Not Applicable
<i>No Tax Status (NTS)</i>	The level below which no tax is imposed on a taxpayer. A single taxpayer qualifies if his or her Mass. Adjusted Gross Income is \$8,000 or less. A husband and wife filing jointly qualify if their Mass. Adjusted Gross Income is \$12,000 or less. When determining eligibility for No Tax Status, part-year residents must also include income received while a nonresident, while nonresident filers must include income from non-Massachusetts sources.
<i>Nonresident (NR)</i>	One who maintains a legal residence outside of Massachusetts but receives income from Massachusetts sources.
<i>Part A Income</i>	Dividends, capital gains, and interest from sources other than Massachusetts banks. Part A income is taxed at a rate of twelve percent.
<i>Part B Income</i>	Income from employment, profession, trade or business, trusts, pensions, annuities, Massachusetts bank interest, IRA/Keogh distributions, rental income or loss from real estate, unemployment compensation, alimony income winnings, and certain other sources. Part B income is taxed at a rate of 5.95 percent.
<i>PTNRSP</i>	Partnership
<i>Part-Year Resident</i>	One who has maintained a legal residence in Massachusetts for only part of the tax year.
<i>Personal Exemption</i>	A reduction in taxable income of \$2,200 (\$4,400 for joint filers, \$3,400 for head of household) which all taxpayers receive.
<i>Resident</i>	One who maintains a legal residence in Massachusetts.
<i>Single Filer</i>	An individual who submits a tax return for himself or herself.
<i>Tax Burden Ratio</i>	The proportion of Massachusetts net adjusted gross income used to pay taxes.
<i>Tax Liability</i>	The amount of tax that a taxpayer is required to pay for a given year. Generally, in this report tax liability refers to tax liability before credits unless otherwise specified.

<i>Tax Year</i>	The year in which income subject to tax is received. This usually corresponds to the calendar year.
<i>Taxable Income</i>	Amount to which the tax rates are applied in computing tax liability before credits, after subtracting allowable deductions and exemptions. For purposes of calculating tax, deductions and exemptions cannot reduce taxable income to less than zero dollars.
<i>Total Money Income</i>	The standard income definition used by the U.S. Bureau of the Census to measure the income of persons, households, and families. Includes money wages or salary, net income from self-employment, Social Security or railroad retirement income, Supplemental Social Security income, public assistance payments, interest, dividends, royalties, net rental income, veteran's payments, unemployment or worker's compensation, pensions, and other periodic cash income. Excludes receipts from the following sources: money received (including capital gains) from the sale of property, such as stocks, bonds, a house, or a car (unless the person was engaged in the business of selling such property, in which case the net proceeds would be counted as income from self-employment); withdrawals of bank deposits; money borrowed; tax refunds; gifts; and lump-sum inheritances or insurance payments. Also excludes the value of non-cash benefits and transfers, such as food stamps, health benefits, and subsidized housing.

Notes to Specific Tables

Table	Item	Explanatory Note
Table II-1	Applicable Tax Rates	In 1988 and prior years, Massachusetts gross income was divided into two income categories, Part B, taxed at 5% and Part A, taxed at 10%. In 1989, Part B income was divided into two classes: Part B (wages, tips and salaries; business, profession, trade or farm income; partnership and S corporation income; other income such as winnings, fees, etc.) taxed at 5.375% and Part C (pension and annuity income; alimony received; rental income from real estate; unemployment compensation; taxable IRA/Keogh distributions; and Massachusetts bank interest) taxed at 5%. In 1990, the distinction between Part B and Part C income remained, but both categories were taxed at 5.95%. In addition, the Part A rate increased to 12% from its previous rate of 10%. In 1991, the distinction between Part B income and Part C income was fully eliminated and Part B income was taxed at 6.25% and Part A income continued to be taxed at 12%. In 1992, the tax rate on Part B income was reduced from 6.25% to 5.95%, and Part A income continued to be taxed at 12%.
	(C)	Denotes an income item classified as Part C income in 1989 and 1990 and subject to a 5% tax rate in 1989 and a 5.95% rate in 1990. (See above.)

Table	Item	Explanatory Note
Table II-1	Partnership, S Corporation, and Trust Income (Loss)	Beginning in 1989, the rental income (loss) from real estate of partnerships, S corporations, and trusts, which previously was included in this category, is included in Rents & Royalties Income (Loss).
	Massachusetts Bank Interest	Beginning in 1989, Massachusetts Bank Interest includes interest on all Massachusetts bank deposits. Prior to 1989, interest from Massachusetts term or time deposits with a principal amount of \$100,000 or more was instead treated as Part A income. This treatment was ended by a November 1989 court decision.
	Interest After Exemption	Massachusetts bank interest after the allowable exemptions. The maximum exemptions are \$100 for individual returns and \$200 for joint returns.
	Unemployment Compensation	In 1988 and prior years, taxable unemployment compensation is included in Other 5.95% Income.
	Other 5.95% Income	For 1992, this category includes income such as winnings, fees, and taxable IRA/Keogh distributions, and other income not reported elsewhere on the Massachusetts return. For 1989, this category includes the following types of income taxed at 5.375%: winnings, fees, prizes and awards, ordinary net gain or loss, rental income or loss from tangible personal property and other income reported on U.S. 1040, line 22 not reported elsewhere on the Massachusetts return; and taxable IRA/Keogh distributions, taxed at 5%. In 1988 and prior years, rental income or loss from tangible property is included in Rents & Royalties Income (Loss). In 1988 and prior years, other 6.25% income includes unemployment compensation.
	Total Non-Wage and Salary Income	Total 5.95% income, excluding wages and salaries. Does not include non-Massachusetts bank interest, dividends, or capital gains, which are in the 12% income category.
	Capital Gains	Adjusted long- and short-term gains, after the applicable deduction for long-term gains. Beginning in 1983, the long-term deduction is 50%.
	Total Deductions, Total Exemptions	The total amount of deductions or exemptions available to filers for the purpose of reducing taxable income. Because some filers have deductions and exemptions which exceed the income against which they can be applied, some amounts of deductions and exemptions, in effect, go unused.
	Total Credits	The total amount of credits available to filers for the purpose of reducing tax liability. Because some filers have credits which exceed the tax liability against which they can be applied, some amounts of credits, in effect, go unused.

Table	Item	Explanatory Note
Table II-2	No Tax Status	The method used to determine the number of No Tax Status filers in the years 1986 to 1994 differs from the method used for prior years. The method used for years prior to 1986 slightly understates the number of filers claiming No Tax Status. The methodology used for 1986 and subsequent years accurately reflects the number of No Tax Status filers.
Table II-13		See notes to Table II-1.
Table II-14	Rent Paid, Rental Deduction	Excludes qualified Massachusetts rent paid by nonresident filers, but includes the rental deductions reported by nonresident filers.
	Early Savings Withdrawal	Deduction for penalties on early savings withdrawals.
	Exemption Items	The individual exemption items reported by nonresident filers are before apportionment to Massachusetts. However, in Tables II-1, II-6, II-7, and II-8, Total Exemptions are after nonresident apportionment.
Table II-20	Taxable Capital Gains	Adjusted long- and short-term gains, after the 50% deduction for long term gains.

Massachusetts Individual Income Tax Statistics/1995

Table II-1 Selected Income and Tax Items for Selected Years, 1985-1995
(Dollar amounts are in Thousands)

ITEM		1985	1991	1992	Percent Change 1991-1992	1993	Percent Change 1992-1993
NUMBER OF ALL RETURNS		2,809,134	2,832,467	2,819,224	-0.47 %	2,840,501	0.75 %
5.95% INCOME							
	Applicable Tax Rate	5.375%	6.25%	5.95%	NA	5.95%	NA
Wages & Salaries	Number of Returns	2,437,253	2,453,094	2,438,873	-0.58	2,468,480	1.21
	Amount	\$ 56,115,913	\$ 77,249,418	\$ 81,076,782	4.95	\$ 83,488,720	2.97
Business/Profession Income	Number of Returns	234,626	277,948	292,651	5.29	303,653	3.76
	Amount	\$ 3,310,066	\$ 4,522,942	\$ 4,972,066	9.93	\$ 5,189,616	4.38
Business/Profession Loss	Number of Returns	--	73,595	72,917	-0.92	71,669	-1.71
	Amount	\$ -318,208	\$ -436,203	\$ -397,473	8.88	\$ -385,766	2.95
Rents(c) & Royalties/Ptnsp/S-corp/Trust Income	Number of Returns	--	--	--	NA	--	NA
	Amount	\$ 1,472,742	\$ 4,084,952	\$ 4,797,015	17.43	\$ 4,967,864	3.56
Rents(c) & Royalties/Ptnsp/S-corp/Trust Loss	Number of Returns	--	--	--	NA	--	NA
	Amount	\$ -2,083,094	\$ -2,776,628	\$ -2,529,366	8.91	\$ -2,474,075	2.19
Pensions & Annuities(c)	Number of Returns	278,005	344,953	345,749	0.23	324,990	-6.00
	Amount	\$ 1,297,602	\$ 2,465,237	\$ 2,687,110	9.00	\$ 2,663,717	-0.87
Mass. Bank Interest(c)	Number of Returns	1,894,997	1,961,481	1,860,315	-5.16	1,794,843	-3.52
	Amount	\$ 3,409,628	\$ 3,632,125	\$ 2,347,823	-35.36	\$ 1,673,038	-28.74
Interest After Exemption(c)	Number of Returns	--	1,297,795	1,123,484	-13.43	967,601	-13.87
	Amount	\$ 3,174,973	\$ 3,394,369	\$ 2,132,388	-37.18	\$ 1,477,715	-30.70
Unemployment Compensation(c)	Number of Returns	--	329,245	318,569	-3.24	273,007	-14.30
	Amount	--	\$ 1,187,172	\$ 1,390,996	17.17	\$ 1,038,657	-25.33
Other 5.95% Income	Number of Returns	--	236,583	224,390	-5.15	248,872	10.91
	Amount	\$ 1,133,419	\$ 1,301,323	\$ 1,886,634	44.98	\$ 1,706,633	-9.54
Total 5.95% Income	Number of Returns	2,794,619	2,816,173	2,800,086	-0.57	2,816,816	0.60
	Amount	\$ 64,230,212	\$ 91,128,594	\$ 96,150,489	5.51	\$ 97,808,928	1.72
Total Non-Wage & Salary Income	Number of Returns	--	--	--	NA	--	NA
	Amount	\$ 8,114,299	\$ 13,879,176	\$ 15,073,707	8.61	\$ 14,320,208	-5.00
Total Exemptions	Number of Returns	2,807,451	2,828,641	2,813,769	-0.53	2,831,558	0.63
	Amount	\$ 9,857,277	\$ 11,009,611	\$ 10,991,206	-0.17	\$ 11,041,247	0.46
Total Deductions	Number of Returns	2,388,988	2,347,571	2,335,000	-0.54	2,352,627	0.75
	Amount	\$ 5,488,330	\$ 6,544,324	\$ 6,656,855	1.72	\$ 6,786,247	1.94
Taxable 5.95% Income	Number of Returns	--	2,243,821	2,230,657	-0.59	2,236,449	0.26
	Amount	\$ 49,628,763	\$ 74,430,346	\$ 78,877,469	5.97	\$ 80,732,387	2.35
5.95% Tax	Number of Returns	2,375,146	2,243,821	2,230,657	-0.59	2,236,449	0.26
	Amount	\$ 2,667,546	\$ 4,651,897	\$ 4,693,209	0.89	\$ 4,803,577	2.35
12% INCOME							
	Applicable Tax Rate	10.75%	12%	12%	NA	12%	NA
Interest & Dividends	Number of Returns	661,596	728,713	744,848	2.21	760,086	2.05
	Amount	\$ 2,568,506	\$ 3,029,358	\$ 3,003,241	-0.86	\$ 3,043,894	1.35
Capital Gains	Number of Returns	248,054	220,951	268,746	21.63	337,429	25.56
	Amount	\$ 3,122,969	\$ 1,435,210	\$ 1,727,393	20.36	\$ 2,270,298	31.43
Total 12% Income	Number of Returns	--	748,931	766,876	2.40	785,537	2.43
	Amount	\$ 5,691,475	\$ 4,464,568	\$ 4,730,634	5.96	\$ 5,314,192	12.34
Taxable 12% Income	Number of Returns	--	640,737	649,018	1.29	677,317	4.36
	Amount	\$ 5,495,693	\$ 4,214,988	\$ 4,452,272	5.63	\$ 5,006,033	12.44
12% Tax	Number of Returns	641,791	640,737	649,018	1.29	677,317	4.36
	Amount	\$ 590,787	\$ 505,799	\$ 534,273	5.63	\$ 600,724	12.44
Total Tax Before Credits	Number of Returns	2,418,311	2,267,884	2,256,602	-0.50	2,265,835	0.41
	Amount	\$ 3,258,333	\$ 5,157,695	\$ 5,227,482	1.35	\$ 5,404,302	3.38
Total Credits	Number of Returns	--	374,188	367,570	-1.77	357,479	-2.75
	Amount	45,071	\$ 140,657	\$ 199,233	41.64	\$ 167,314	-16.02
Total Tax After Credits	Number of Returns	--	2,266,517	2,255,140	-0.50	2,264,274	0.41
	Amount	--	\$ 5,017,380	\$ 5,067,586	1.00	\$ 5,237,289	3.35

Source: Massachusetts Department of Revenue

Note: Detail may not add to total because of rounding. See Notes to Part II Tables.

Massachusetts Individual Income Tax Statistics/1995

Table II-1 Selected Income and Tax Items for Selected Years, 1985-1995
(Dollar amounts are in Thousands)

ITEM		1994	Percent Change 1993-1994	1995	Percent Change 1994-1995	Total Percent Change 1985-1995	Annual Avg. Percent Change 1985-1995
NUMBER OF ALL RETURNS		2,826,870	-0.48 %	2,925,210	3.48 %	4.13 %	0.41 %
5.95% INCOME							
Applicable Tax Rate		5.95%	NA	5.95%	NA	NA	NA
Wages & Salaries	Number of Returns	2,462,241	-0.25	2,549,157	3.53	4.59	0.45
	Amount	\$ 86,075,058	3.10	\$ 93,224,739	8.31	66.13	5.21
Business/Profession Income	Number of Returns	312,851	3.03	322,444	3.07	37.43	3.23
	Amount	\$ 5,402,094	4.09	\$ 5,800,845	7.38	75.25	5.77
Business/Profession Loss	Number of Returns	71,324	-0.48	75,884	6.39	NA	NA
	Amount	\$ -390,187	-1.15	\$ -441,277	-13.09	-38.68	4.77
Rents(c) & Royalties/Ptnsp/S-corp/Trust Income	Number of Returns	--	NA	204,817	NA	NA	NA
	Amount	\$ 5,765,773	16.06	\$ 6,272,590	8.79	325.91	15.59
Rents(c) & Royalties/Ptnsp/S-corp/Trust Loss	Number of Returns	--	NA	204,228	NA	NA	NA
	Amount	\$ -2,165,695	12.46	\$ -2,187,800	-1.02	-5.03	0.51
Pensions & Annuities(c)	Number of Returns	323,356	-0.50	343,385	6.19	23.52	2.13
	Amount	\$ 2,831,516	6.30	\$ 3,134,967	10.72	141.60	9.22
Mass. Bank Interest(c)	Number of Returns	1,730,607	-3.58	1,749,083	1.07	-7.70	-0.80
	Amount	\$ 1,496,052	-10.58	\$ 1,954,612	30.65	-42.67	-5.41
Interest After Exemption(c)	Number of Returns	895,099	-7.49	941,841	5.22	NA	NA
	Amount	\$ 1,311,598	-11.24	\$ 1,765,061	34.57	-44.41	-5.70
Unemployment Compensation(c)	Number of Returns	226,940	-16.87	217,946	-3.96	NA	NA
	Amount	\$ 749,400	-27.85	\$ 705,159	-5.90	NA	NA
Other 5.95% Income	Number of Returns	256,324	2.99	271,307	5.85	NA	NA
	Amount	\$ 1,870,182	9.58	\$ 2,117,200	13.21	86.80	6.45
Total 5.95% Income	Number of Returns	2,801,955	-0.53	2,897,699	3.42	3.69	0.36
	Amount	\$ 101,593,156	3.87	\$ 110,391,484	8.66	71.87	5.56
Total Non-Wage & Salary Income	Number of Returns	--	NA	--	NA	NA	NA
	Amount	\$ 15,518,098	8.37	\$ 17,166,745	10.62	111.56	7.78
Total Exemptions	Number of Returns	2,820,753	-0.38	2,918,975	3.48	3.97	0.39
	Amount	\$ 11,212,995	1.56	\$ 11,628,993	3.71	17.97	1.67
Total Deductions	Number of Returns	2,399,037	1.97	2,632,040	9.71	10.17	0.97
	Amount	\$ 6,830,860	0.66	\$ 7,298,509	6.85	32.98	2.89
Taxable 5.95% Income	Number of Returns	2,247,788	0.51	2,313,029	2.90	NA	NA
	Amount	\$ 84,229,765	4.33	\$ 92,491,496	9.81	86.37	6.42
5.95% Tax	Number of Returns	2,247,788	0.51	2,313,029	2.90	-2.62	-0.26
	Amount	\$ 5,011,671	4.33	\$ 5,503,244	9.81	106.30	7.51
12% INCOME							
Applicable Tax Rate		12%	NA	12%	NA	NA	NA
Interest & Dividends	Number of Returns	769,778	1.28	775,632	0.76	17.24	1.60
	Amount	\$ 3,073,023	0.96	\$ 3,545,093	15.36	38.02	3.27
Capital Gains	Number of Returns	312,492	-7.39	338,453	8.31	36.44	3.16
	Amount	\$ 2,260,876	-0.42	\$ 3,197,231	41.42	2.38	0.24
Total 12% Income	Number of Returns	796,140	1.35	803,303	0.90	NA	NA
	Amount	\$ 5,333,899	0.37	\$ 6,742,324	26.41	18.46	1.71
Taxable 12% Income	Number of Returns	675,432	-0.28	720,490	6.67	NA	NA
	Amount	\$ 5,030,342	0.49	\$ 6,525,617	29.73	18.74	1.73
12% Tax	Number of Returns	675,432	-0.28	720,490	6.67	12.26	1.16
	Amount	\$ 603,641	0.49	\$ 783,074	29.73	32.55	2.86
Total Tax Before Credits	Number of Returns	2,276,716	0.48	2,343,641	2.94	-3.09	-0.31
	Amount	\$ 5,615,312	3.90	\$ 6,286,318	11.95	92.93	6.79
Total Credits	Number of Returns	342,953	-4.06	401,462	17.06	NA	NA
	Amount	\$ 178,619	6.76	\$ 202,783	13.53	349.92	16.23
Total Tax After Credits	Number of Returns	2,274,845	0.47	2,341,295	2.92	NA	NA
	Amount	\$ 5,437,134	3.82	\$ 6,085,441	11.92	NA	NA

Source: Massachusetts Department of Revenue

Note: Detail may not add to total because of rounding. See Notes to Part II Tables.

Massachusetts Individual Income Tax Statistics / 1995
Table II-2 Selected Filer Characteristics for Selected Years, 1985 - 1995

NUMBER OF RETURNS

FILER CHARACTERISTICS	1985	1992	1993	Percent Change 1992 -1993	1994	Percent Change 1993-1994	1995	percent Change 1994-1995	Total Percent Change 1985- 1995	Annual Avg. Percent Change 1985 -1995
ALL RETURNS	2,809,134	2,819,224	2,840,501	0.75 %	2,826,870	-0.48 %	2,925,210	3.48 %	4.13 %	0.41 %
Form 1 and 1-NR (long-form)	1,531,633	1,677,347	1,712,095	2.07	1,825,057	6.60	2,925,210	60.28	90.99	6.68
Form ABC (short-form)	1,101,060	1,141,877	1,128,406	-1.18	1,001,813	-11.22	N/A	NA	NA	NA
Resident	2,673,184	2,611,865	2,625,456	0.52	2,602,308	-0.88	2,623,358	0.81	-1.86	-0.19
Nonresident/Part-year Resident*	135,950	207,359	215,045	3.71	224,562	4.43	301,852	34.42	122.03	8.30
Single	1,576,035	1,573,436	1,593,046	1.25	1,390,749	-12.70	1,412,382	1.56	-10.38	-1.09
Married Filing Jointly	1,203,545	1,191,084	1,192,034	0.08	1,185,371	-0.56	1,209,519	2.04	0.50	0.05
Married Filing Separately	29,555	53,896	55,421	2.83	56,423	1.81	59,297	5.09	100.63	7.21
Head of Household	NA	NA	NA	NA	194,327	NA	244,012	25.57	NA	NA
Returns with Dependents	1,601,724	875,026	883,452	0.96	879,871	-0.41	930,301	5.73	-41.92	-5.29
Returns with Filers 65 or Over	445,943	305,692	303,154	-0.83	304,524	0.45	335,190	10.07	-24.84	-2.81
No Tax Status	NA	490,561	560,134	14.18	471,125	-15.89	444,980	-5.55	NA	NA
Single	NA	401,846	454,129	13.01	387,096	-14.76	369,616	-4.52	NA	NA
Married Filing Jointly	NA	88,715	106,005	19.49	84,029	-20.73	75,364	-10.31	NA	NA

PERCENT OF RETURNS

FILER CHARACTERISTICS	1985	1992	1993	Change 1992 -1993	1994	Change 1993-1994	1995	Change 1994-1995	Change 1985- 1995	Annual Avg. Change 1985 -1995
ALL RETURNS	100.00 %	100.00 %	100.00 %	--	100.00 %	--	100.00 %	-- %	--	--
Form 1 and 1-NR (long-form)	54.52	59.50	60.27	0.78 %	64.56	4.29	100.00	35.44	45.48 %	4.55 %
Form ABC (short-form)	39.20	40.50	39.73	-0.78	35.44	-4.29	NA	NA	NA	NA
Resident	95.16	92.64	92.43	-0.22	92.06	-0.37	89.68	-2.38	-5.48	-0.55
Nonresident/Part-year Resident*	4.84	7.36	7.57	0.22	7.94	0.37	10.32	2.38	5.48	0.55
Single	56.10	55.81	56.08	0.27	49.20	-6.89	48.28	-0.91	-7.82	-0.78
Married Filing Jointly	42.84	42.25	41.97	-0.28	41.93	-0.03	41.35	-0.58	-1.50	-0.15
Married Filing Separately	1.05	1.91	1.95	0.04	2.00	0.04	2.03	0.03	0.97	0.10
Head of Household	NA	NA	NA	NA	6.87	NA	8.34	1.47	NA	NA
Returns with Dependents	57.02	31.04	31.10	0.06	31.13	0.02	31.80	0.68	-48.68	-4.87
Returns with Filers 65 or Over	15.87	10.84	10.67	-0.17	10.77	0.10	11.46	0.69	15.93	1.59
No Tax Status	NA	17.40	19.72	2.32	16.67	-3.05	15.21	-1.45	NA	NA
Single	NA	14.25	15.99	1.73	13.69	-2.29	12.64	-1.06	NA	NA
Marred Filing Jointly	NA	3.15	3.73	0.59	2.97	-0.76	2.58	-0.40	NA	NA

* Before 1995, part-year residents filed Form 1, not Form 1 NR/PY.
NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
All Filers

Table II-3 Number of Returns and Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	5.95% Income	12% Income	Total (Mass. Net AGI)
	Count	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income				
Under \$5,000	376,593	24,689	100,491	125,180
\$5,000 under \$10,000	309,484	2,181,516	116,551	2,298,066
\$10,000 under \$15,000	276,510	3,279,730	152,369	3,432,099
\$15,000 under \$20,000	253,095	4,263,021	167,503	4,430,524
\$20,000 under \$25,000	234,878	5,115,940	151,464	5,267,403
 \$25,000 under \$30,000	 203,145	 5,420,830	 159,782	 5,580,612
\$30,000 under \$35,000	172,856	5,462,762	150,982	5,613,744
\$35,000 under \$40,000	150,046	5,480,611	162,034	5,642,645
\$40,000 under \$45,000	131,119	5,433,689	126,370	5,560,059
\$45,000 under \$50,000	113,965	5,282,077	127,036	5,409,113
 \$50,000 under \$60,000	 184,190	 9,852,786	 251,779	 10,104,565
\$60,000 under \$70,000	135,199	8,542,455	230,361	8,772,816
\$70,000 under \$80,000	97,473	7,092,668	178,058	7,270,726
\$80,000 under \$90,000	68,069	5,594,523	153,043	5,747,566
\$90,000 under \$100,000	47,318	4,333,010	156,709	4,489,719
 \$100,000 under \$150,000	 97,751	 11,070,318	 525,013	 11,595,331
\$150,000 under \$200,000	30,796	4,901,551	359,096	5,260,647
\$200,000 under \$500,000	34,303	8,923,425	931,843	9,855,268
\$500,000 under \$1,000,000	5,658	3,247,746	557,326	3,805,071
\$1,000,000 or Over	2,762	4,888,140	1,984,514	6,872,655
 Total	 2,925,210	 110,391,484	 6,742,324	 117,133,808
 Under \$25,000	 1,450,560	 14,864,895	 688,377	 15,553,272
\$25,000 under \$50,000	771,131	27,079,968	726,204	27,806,172
\$50,000 under \$100,000	532,249	35,415,442	969,950	36,385,392
\$100,000 or Over	171,270	33,031,179	4,357,792	37,388,972

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Single Filers

Table II-3SI Number of Returns and Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	5.95% Income	12% Income	Total (Mass. Net AGI)
	Count	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income				
Under \$5,000	297,233	504,114	45,001	549,115
\$5,000 under \$10,000	224,389	1,566,788	88,238	1,655,026
\$10,000 under \$15,000	172,108	2,034,585	110,102	2,144,686
\$15,000 under \$20,000	148,965	2,511,008	85,665	2,596,673
\$20,000 under \$25,000	136,091	2,971,855	66,396	3,038,251
\$25,000 under \$30,000	112,017	2,991,758	77,617	3,069,375
\$30,000 under \$35,000	85,789	2,708,933	68,000	2,776,933
\$35,000 under \$40,000	63,625	2,313,260	69,263	2,382,523
\$40,000 under \$45,000	45,675	1,877,728	51,444	1,929,171
\$45,000 under \$50,000	32,262	1,475,327	51,763	1,527,090
\$50,000 under \$60,000	38,675	2,012,357	96,566	2,108,922
\$60,000 under \$70,000	19,407	1,177,907	77,776	1,255,683
\$70,000 under \$80,000	10,520	727,035	61,756	788,791
\$80,000 under \$90,000	6,279	486,647	38,281	524,928
\$90,000 under \$100,000	4,037	343,812	38,915	382,727
\$100,000 under \$150,000	8,616	904,951	119,221	1,024,172
\$150,000 under \$200,000	2,787	403,044	60,943	463,987
\$200,000 under \$500,000	3,053	698,575	156,328	854,903
\$500,000 under \$1,000,000	522	276,985	74,123	351,108
\$1,000,000 or Over	332	676,087	206,070	882,157
Total	1,412,382	28,662,755	1,643,464	30,306,220
Under \$25,000	978,786	9,588,350	395,401	9,983,751
\$25,000 under \$50,000	339,368	11,367,005	318,086	11,685,092
\$50,000 under \$100,000	78,918	4,747,757	313,294	5,061,051
\$100,000 or Over	15,310	2,959,642	616,684	3,576,326
UNDER \$8,000	439,213	1,371,759	85,240	1,456,999
\$8,000 under \$14,000	223,040	2,296,282	136,595	2,432,877
Over \$14,000	750,129	24,994,714	1,421,630	26,416,344

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Separate Filers

Table II-3SE Number of Returns and Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	5.95% Income	12% Income	Total (Mass. Net AGI)
	Count	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income				
Under \$5,000	7,573	-87,462	741	-86,720
\$5,000 under \$10,000	6,812	49,090	339	49,430
\$10,000 under \$15,000	6,784	82,917	3,137	86,054
\$15,000 under \$20,000	6,946	119,488	275	119,763
\$20,000 under \$25,000	6,852	151,566	381	151,948
\$25,000 under \$30,000	5,832	157,084	367	157,451
\$30,000 under \$35,000	4,331	138,157	922	139,079
\$35,000 under \$40,000	3,361	123,657	1,230	124,888
\$40,000 under \$45,000	2,496	103,776	900	104,676
\$45,000 under \$50,000	1,743	80,693	1,610	82,304
\$50,000 under \$60,000	2,347	124,014	1,481	125,495
\$60,000 under \$70,000	1,180	73,658	2,714	76,373
\$70,000 under \$80,000	705	50,051	3,802	53,853
\$80,000 under \$90,000	453	35,128	189	35,316
\$90,000 under \$100,000	342	30,408	43	30,451
\$100,000 under \$150,000	734	79,666	4,845	84,510
\$150,000 under \$200,000	280	43,606	3,555	47,162
\$200,000 under \$500,000	364	92,574	11,427	104,001
\$500,000 under \$1,000,000	90	52,104	10,816	62,920
\$1,000,000 or Over	72	166,862	63,957	230,820
Total	59,297	1,667,039	112,732	1,779,771
Under \$25,000	34,967	315,600	4,874	320,473
\$25,000 under \$50,000	17,763	603,368	5,029	608,397
\$50,000 under \$100,000	5,027	313,259	8,229	321,488
\$100,000 or Over	1,540	434,813	94,600	529,413

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Joint Filers

Table II-3J Number of Returns and Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	5.95% Income	12% Income	Total (Mass. Net AGI)
	Count	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income				
Under \$5,000	51,528	- 410,715	54,412	- 356,304
\$5,000 under \$10,000	49,120	346,824	24,104	370,928
\$10,000 under \$15,000	61,974	722,241	35,863	758,103
\$15,000 under \$20,000	60,864	1,004,868	75,833	1,080,701
\$20,000 under \$25,000	60,457	1,294,548	73,122	1,367,669
\$25,000 under \$30,000	61,665	1,632,240	76,336	1,708,575
\$30,000 under \$35,000	64,777	2,040,750	79,139	2,119,890
\$35,000 under \$40,000	69,368	2,538,735	83,728	2,622,463
\$40,000 under \$45,000	72,718	3,025,637	66,855	3,092,493
\$45,000 under \$50,000	72,774	3,391,848	69,644	3,461,492
\$50,000 under \$60,000	135,199	7,292,554	145,127	7,437,682
\$60,000 under \$70,000	110,744	7,049,008	140,637	7,189,645
\$70,000 under \$80,000	84,161	6,165,702	105,855	6,271,557
\$80,000 under \$90,000	60,222	4,983,414	111,752	5,095,165
\$90,000 under \$100,000	42,223	3,895,950	114,393	4,010,343
\$100,000 under \$150,000	86,877	9,917,170	384,746	10,301,915
\$150,000 under \$200,000	27,214	4,374,742	287,115	4,661,857
\$200,000 under \$500,000	30,372	8,003,714	756,033	8,759,747
\$500,000 under \$1,000,000	4,944	2,863,449	460,136	3,323,585
\$1,000,000 or Over	2,318	3,994,155	1,673,440	5,667,595
Total	1,209,519	74,126,833	4,818,269	78,945,102
Under \$25,000	283,943	2,957,765	263,333	3,221,098
\$25,000 under \$50,000	341,302	12,629,210	375,702	13,004,913
\$50,000 under \$100,000	432,549	29,386,629	617,764	30,004,392
\$100,000 or Over	151,725	29,153,229	3,561,470	32,714,699
UNDER \$12,000	125,478	190,499	91,471	281,970
\$12,000 under \$21,000	110,202	1,708,714	119,577	1,828,291
Over \$21,000	973,839	72,227,620	4,607,221	76,834,841

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Head of Household Filers

Table II-3H Number of Returns and Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	5.95% Income	12% Income	Total (Mass. Net AGI)
	Count	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income				
Under \$5,000	20,259	18,752	337	19,089
\$5,000 under \$10,000	29,163	218,813	3,869	222,682
\$10,000 under \$15,000	35,644	439,987	3,268	443,255
\$15,000 under \$20,000	36,320	627,657	5,730	633,387
\$20,000 under \$25,000	31,478	697,970	11,565	709,535
 \$25,000 under \$30,000	 23,631	 639,749	 5,462	 645,211
\$30,000 under \$35,000	17,959	574,921	2,922	577,842
\$35,000 under \$40,000	13,692	504,958	7,813	512,771
\$40,000 under \$45,000	10,230	426,548	7,171	433,719
\$45,000 under \$50,000	7,186	334,208	4,019	338,228
 \$50,000 under \$60,000	 7,969	 423,861	 8,605	 432,466
\$60,000 under \$70,000	3,868	241,881	9,234	251,115
\$70,000 under \$80,000	2,087	149,880	6,645	156,525
\$80,000 under \$90,000	1,115	89,334	2,821	92,156
\$90,000 under \$100,000	716	62,840	3,358	66,198
 \$100,000 under \$150,000	 1,524	 168,531	 16,202	 184,733
\$150,000 under \$200,000	515	80,158	7,483	87,641
\$200,000 under \$500,000	514	128,561	8,056	136,617
\$500,000 under \$1,000,000	102	55,208	12,251	67,459
\$1,000,000 or Over	40	51,036	41,047	92,083
 Total	 244,012	 5,934,856	 167,858	 6,102,714
 Under \$25,000	 152,864	 2,003,180	 24,769	 2,027,949
\$25,000 under \$50,000	72,698	2,480,385	27,386	2,507,771
\$50,000 under \$100,000	15,755	967,797	30,664	998,460
\$100,000 or Over	2,695	483,495	85,039	568,533

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
All Filers

Table II-4 Number of Returns and Average Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Income	12% Income	Total (Mass. Net AGI)
	Count	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income				
Under \$5,000	376,593	66	267	332
\$5,000 under \$10,000	309,484	7,049	377	7,425
\$10,000 under \$15,000	276,510	11,861	551	12,412
\$15,000 under \$20,000	253,095	16,844	662	17,505
\$20,000 under \$25,000	234,878	21,781	645	22,426
\$25,000 under \$30,000	203,145	26,685	787	27,471
\$30,000 under \$35,000	172,856	31,603	873	32,476
\$35,000 under \$40,000	150,046	36,526	1,080	37,606
\$40,000 under \$45,000	131,119	41,441	964	42,405
\$45,000 under \$50,000	113,965	46,348	1,115	47,463
\$50,000 under \$60,000	184,190	53,493	1,367	54,859
\$60,000 under \$70,000	135,199	63,184	1,704	64,888
\$70,000 under \$80,000	97,473	72,765	1,827	74,592
\$80,000 under \$90,000	68,069	82,189	2,248	84,437
\$90,000 under \$100,000	47,318	91,572	3,312	94,884
\$100,000 under \$150,000	97,751	113,250	5,371	118,621
\$150,000 under \$200,000	30,796	159,162	11,660	170,822
\$200,000 under \$500,000	34,303	260,135	27,165	287,300
\$500,000 under \$1,000,000	5,658	574,009	98,502	672,512
\$1,000,000 or Over	2,762	1,769,783	718,506	2,488,289
Total	2,925,210	37,738	2,305	40,043
Under \$25,000	1,450,560	10,248	475	10,722
\$25,000 under \$50,000	771,131	35,117	942	36,059
\$50,000 under \$100,000	532,249	66,539	1,822	68,362
\$100,000 or Over	171,270	192,860	25,444	218,304

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Single Filers

Table II-4SI Number of Returns and Average Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Income	12% Income	Total (Mass. Net AGI)
	Count	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income				
Under \$5,000	297,233	1,696	151	1,847
\$5,000 under \$10,000	224,389	6,982	393	7,376
\$10,000 under \$15,000	172,108	11,822	640	12,461
\$15,000 under \$20,000	148,965	16,856	575	17,431
\$20,000 under \$25,000	136,091	21,837	488	22,325
\$25,000 under \$30,000	112,017	26,708	693	27,401
\$30,000 under \$35,000	85,789	31,577	793	32,369
\$35,000 under \$40,000	63,625	36,358	1,089	37,446
\$40,000 under \$45,000	45,675	41,111	1,126	42,237
\$45,000 under \$50,000	32,262	45,730	1,604	47,334
\$50,000 under \$60,000	38,675	52,032	2,497	54,529
\$60,000 under \$70,000	19,407	60,695	4,008	64,703
\$70,000 under \$80,000	10,520	69,110	5,870	74,980
\$80,000 under \$90,000	6,279	77,504	6,097	83,601
\$90,000 under \$100,000	4,037	85,165	9,640	94,805
\$100,000 under \$150,000	8,616	105,031	13,837	118,869
\$150,000 under \$200,000	2,787	144,616	21,867	166,483
\$200,000 under \$500,000	3,053	228,816	51,205	280,020
\$500,000 under \$1,000,000	522	530,623	141,998	672,620
\$1,000,000 or Over	332	2,036,407	620,691	2,657,098
Total	1,412,382	20,294	1,164	21,458
Under \$25,000	978,786	9,796	404	10,200
\$25,000 under \$50,000	339,368	33,495	937	34,432
\$50,000 under \$100,000	78,918	60,161	3,970	64,131
\$100,000 or Over	15,310	193,314	40,280	233,594
UNDER \$8,000	439,213	3,123	194	3,317
\$8,000 under \$14,000	223,040	10,295	612	10,908
Over \$14,000	750,129	33,321	1,895	35,216

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Separate Filers

Table II-4SE Number of Returns and Average Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Income	12% Income	Total (Mass. Net AGI)
	Count	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income				
Under \$5,000	7,573	- 11,549	98	- 11,451
\$5,000 under \$10,000	6,812	7,206	50	7,256
\$10,000 under \$15,000	6,784	12,222	462	12,685
\$15,000 under \$20,000	6,946	17,202	40	17,242
\$20,000 under \$25,000	6,852	22,120	56	22,176
\$25,000 under \$30,000	5,832	26,935	63	26,998
\$30,000 under \$35,000	4,331	31,900	213	32,112
\$35,000 under \$40,000	3,361	36,792	366	37,158
\$40,000 under \$45,000	2,496	41,577	361	41,938
\$45,000 under \$50,000	1,743	46,296	924	47,220
\$50,000 under \$60,000	2,347	52,840	631	53,470
\$60,000 under \$70,000	1,180	62,422	2,300	64,722
\$70,000 under \$80,000	705	70,995	5,393	76,387
\$80,000 under \$90,000	453	77,544	417	77,961
\$90,000 under \$100,000	342	88,911	127	89,038
\$100,000 under \$150,000	734	108,536	6,600	115,137
\$150,000 under \$200,000	280	155,736	12,698	168,434
\$200,000 under \$500,000	364	254,325	31,393	285,718
\$500,000 under \$1,000,000	90	578,934	120,176	699,111
\$1,000,000 or Over	72	2,317,534	888,297	3,205,831
Total	59,297	28,113	1,901	30,015
Under \$25,000	34,967	9,026	139	9,165
\$25,000 under \$50,000	17,763	33,968	283	34,251
\$50,000 under \$100,000	5,027	62,315	1,637	63,952
\$100,000 or Over	1,540	282,346	61,429	343,775

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Joint Filers

Table II-4J Number of Returns and Average Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Income	12% Income	Total (Mass. Net AGI)
	Count	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income				
Under \$5,000	51,528	-7,971	1,056	-6,915
\$5,000 under \$10,000	49,120	7,061	491	7,551
\$10,000 under \$15,000	61,974	11,654	579	12,233
\$15,000 under \$20,000	60,864	16,510	1,246	17,756
\$20,000 under \$25,000	60,457	21,413	1,209	22,622
\$25,000 under \$30,000	61,665	26,469	1,238	27,707
\$30,000 under \$35,000	64,777	31,504	1,222	32,726
\$35,000 under \$40,000	69,368	36,598	1,207	37,805
\$40,000 under \$45,000	72,718	41,608	919	42,527
\$45,000 under \$50,000	72,774	46,608	957	47,565
\$50,000 under \$60,000	135,199	53,939	1,073	55,013
\$60,000 under \$70,000	110,744	63,651	1,270	64,921
\$70,000 under \$80,000	84,161	73,261	1,258	74,519
\$80,000 under \$90,000	60,222	82,751	1,856	84,606
\$90,000 under \$100,000	42,223	92,271	2,709	94,980
\$100,000 under \$150,000	86,877	114,152	4,429	118,580
\$150,000 under \$200,000	27,214	160,753	10,550	171,304
\$200,000 under \$500,000	30,372	263,523	24,892	288,415
\$500,000 under \$1,000,000	4,944	579,177	93,070	672,246
\$1,000,000 or Over	2,318	1,723,104	721,933	2,445,037
Total	1,209,519	61,286	3,984	65,270
Under \$25,000	283,943	10,417	927	11,344
\$25,000 under \$50,000	341,302	37,003	1,101	38,104
\$50,000 under \$100,000	432,549	67,938	1,428	69,366
\$100,000 or Over	151,725	192,145	23,473	215,618
UNDER \$12,000	125,478	1,518	729	2,247
\$12,000 under \$21,000	110,202	15,505	1,085	16,590
Over \$21,000	973,839	74,168	4,731	78,899

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Head of Household Filers

Table II-4H Number of Returns and Average Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Income	12% Income	Total (Mass. Net AGI)
	Count	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income				
Under \$5,000	20,259	926	17	942
\$5,000 under \$10,000	29,163	7,503	133	7,636
\$10,000 under \$15,000	35,644	12,344	92	12,436
\$15,000 under \$20,000	36,320	17,281	158	17,439
\$20,000 under \$25,000	31,478	22,173	367	22,541
\$25,000 under \$30,000	23,631	27,072	231	27,304
\$30,000 under \$35,000	17,959	32,013	163	32,176
\$35,000 under \$40,000	13,692	36,880	571	37,450
\$40,000 under \$45,000	10,230	41,696	701	42,397
\$45,000 under \$50,000	7,186	46,508	559	47,068
\$50,000 under \$60,000	7,969	53,189	1,080	54,269
\$60,000 under \$70,000	3,868	62,534	2,387	64,921
\$70,000 under \$80,000	2,087	71,816	3,184	75,000
\$80,000 under \$90,000	1,115	80,120	2,530	82,651
\$90,000 under \$100,000	716	87,766	4,690	92,455
\$100,000 under \$150,000	1,524	110,585	10,631	121,216
\$150,000 under \$200,000	515	155,647	14,529	170,177
\$200,000 under \$500,000	514	250,119	15,673	265,792
\$500,000 under \$1,000,000	102	541,251	120,109	661,361
\$1,000,000 or Over	40	1,275,896	1,026,180	2,302,076
Total	244,012	24,322	688	25,010
Under \$25,000	152,864	13,104	162	13,266
\$25,000 under \$50,000	72,698	34,119	377	34,496
\$50,000 under \$100,000	15,755	61,428	1,946	63,374
\$100,000 or Over	2,695	179,404	31,554	210,959

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
All Filers

Table II-5 Percent Distribution of Number of Returns and Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Income	12% Income	Total (Mass. Net AGI)
	%	%	%	%
Massachusetts Net Adjusted Gross Income				
Under \$5,000	12.87	0.02	1.49	0.11
\$5,000 under \$10,000	10.58	1.98	1.73	1.96
\$10,000 under \$15,000	9.45	2.97	2.26	2.93
\$15,000 under \$20,000	8.65	3.86	2.48	3.78
\$20,000 under \$25,000	8.03	4.63	2.25	4.50
\$25,000 under \$30,000	6.94	4.91	2.37	4.76
\$30,000 under \$35,000	5.91	4.95	2.24	4.79
\$35,000 under \$40,000	5.13	4.96	2.40	4.82
\$40,000 under \$45,000	4.48	4.92	1.87	4.75
\$45,000 under \$50,000	3.90	4.78	1.88	4.62
\$50,000 under \$60,000	6.30	8.93	3.73	8.63
\$60,000 under \$70,000	4.62	7.74	3.42	7.49
\$70,000 under \$80,000	3.33	6.43	2.64	6.21
\$80,000 under \$90,000	2.33	5.07	2.27	4.91
\$90,000 under \$100,000	1.62	3.93	2.32	3.83
\$100,000 under \$150,000	3.34	10.03	7.79	9.90
\$150,000 under \$200,000	1.05	4.44	5.33	4.49
\$200,000 under \$500,000	1.17	8.08	13.82	8.41
\$500,000 under \$1,000,000	0.19	2.94	8.27	3.25
\$1,000,000 or Over	0.09	4.43	29.43	5.87
Total	100.00	100.00	100.00	100.00
Under \$25,000	49.59	13.47	10.21	13.28
\$25,000 under \$50,000	26.36	24.53	10.77	23.74
\$50,000 under \$100,000	18.20	32.08	14.39	31.06
\$100,000 or Over	5.85	29.92	64.63	31.92

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Single Filers

Table II-5SI Percent Distribution of Number of Returns and Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Income	12% Income	Total (Mass. Net AGI)
	%	%	%	%
Massachusetts Net Adjusted Gross Income				
Under \$5,000	21.04	1.76	2.74	1.81
\$5,000 under \$10,000	15.89	5.47	5.37	5.46
\$10,000 under \$15,000	12.19	7.10	6.70	7.08
\$15,000 under \$20,000	10.55	8.76	5.21	8.57
\$20,000 under \$25,000	9.64	10.37	4.04	10.03
\$25,000 under \$30,000	7.93	10.44	4.72	10.13
\$30,000 under \$35,000	6.07	9.45	4.14	9.16
\$35,000 under \$40,000	4.50	8.07	4.21	7.86
\$40,000 under \$45,000	3.23	6.55	3.13	6.37
\$45,000 under \$50,000	2.28	5.15	3.15	5.04
\$50,000 under \$60,000	2.74	7.02	5.88	6.96
\$60,000 under \$70,000	1.37	4.11	4.73	4.14
\$70,000 under \$80,000	0.74	2.54	3.76	2.60
\$80,000 under \$90,000	0.44	1.70	2.33	1.73
\$90,000 under \$100,000	0.29	1.20	2.37	1.26
\$100,000 under \$150,000	0.61	3.16	7.25	3.38
\$150,000 under \$200,000	0.20	1.41	3.71	1.53
\$200,000 under \$500,000	0.22	2.44	9.51	2.82
\$500,000 under \$1,000,000	0.04	0.97	4.51	1.16
\$1,000,000 or Over	0.02	2.36	12.54	2.91
Total	100.00	100.00	100.00	100.00
Under \$25,000	69.30	33.45	24.06	32.94
\$25,000 under \$50,000	24.03	39.66	19.35	38.56
\$50,000 under \$100,000	5.59	16.56	19.06	16.70
\$100,000 or Over	1.08	10.33	37.52	11.80
UNDER \$8,000	31.10	4.79	5.19	4.81
\$8,000 under \$14,000	15.79	8.01	8.31	8.03
Over \$14,000	53.11	87.20	86.50	87.16

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Separate Filers

Table II-5SE Percent Distribution of Number of Returns and Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Income	12% Income	Total (Mass. Net AGI)
	%	%	%	%
Massachusetts Net Adjusted Gross Income				
Under \$5,000	12.77	-5.25	0.66	-4.87
\$5,000 under \$10,000	11.49	2.94	0.30	2.78
\$10,000 under \$15,000	11.44	4.97	2.78	4.84
\$15,000 under \$20,000	11.71	7.17	0.24	6.73
\$20,000 under \$25,000	11.56	9.09	0.34	8.54
\$25,000 under \$30,000	9.84	9.42	0.33	8.85
\$30,000 under \$35,000	7.30	8.29	0.82	7.81
\$35,000 under \$40,000	5.67	7.42	1.09	7.02
\$40,000 under \$45,000	4.21	6.23	0.80	5.88
\$45,000 under \$50,000	2.94	4.84	1.43	4.62
\$50,000 under \$60,000	3.96	7.44	1.31	7.05
\$60,000 under \$70,000	1.99	4.42	2.41	4.29
\$70,000 under \$80,000	1.19	3.00	3.37	3.03
\$80,000 under \$90,000	0.76	2.11	0.17	1.98
\$90,000 under \$100,000	0.58	1.82	0.04	1.71
\$100,000 under \$150,000	1.24	4.78	4.30	4.75
\$150,000 under \$200,000	0.47	2.62	3.15	2.65
\$200,000 under \$500,000	0.61	5.55	10.14	5.84
\$500,000 under \$1,000,000	0.15	3.13	9.59	3.54
\$1,000,000 or Over	0.12	10.01	56.73	12.97
Total	100.00	100.00	100.00	100.00
Under \$25,000	58.97	18.93	4.32	18.01
\$25,000 under \$50,000	29.96	36.19	4.46	34.18
\$50,000 under \$100,000	8.48	18.79	7.30	18.06
\$100,000 or Over	2.60	26.08	83.92	29.75

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Joint Filers

Table II-5J Percent Distribution of Number of Returns and Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Income	12% Income	Total (Mass. Net AGI)
	%	%	%	%
Massachusetts Net Adjusted Gross Income				
Under \$5,000	4.26	-0.55	1.13	-0.45
\$5,000 under \$10,000	4.06	0.47	0.50	0.47
\$10,000 under \$15,000	5.12	0.97	0.74	0.96
\$15,000 under \$20,000	5.03	1.36	1.57	1.37
\$20,000 under \$25,000	5.00	1.75	1.52	1.73
\$25,000 under \$30,000	5.10	2.20	1.58	2.16
\$30,000 under \$35,000	5.36	2.75	1.64	2.69
\$35,000 under \$40,000	5.74	3.42	1.74	3.32
\$40,000 under \$45,000	6.01	4.08	1.39	3.92
\$45,000 under \$50,000	6.02	4.58	1.45	4.38
\$50,000 under \$60,000	11.18	9.84	3.01	9.42
\$60,000 under \$70,000	9.16	9.51	2.92	9.11
\$70,000 under \$80,000	6.96	8.32	2.20	7.94
\$80,000 under \$90,000	4.98	6.72	2.32	6.45
\$90,000 under \$100,000	3.49	5.26	2.37	5.08
\$100,000 under \$150,000	7.18	13.38	7.99	13.05
\$150,000 under \$200,000	2.25	5.90	5.96	5.91
\$200,000 under \$500,000	2.51	10.80	15.69	11.10
\$500,000 under \$1,000,000	0.41	3.86	9.55	4.21
\$1,000,000 or Over	0.19	5.39	34.73	7.18
Total	100.00	100.00	100.00	100.00
Under \$25,000	23.48	3.99	5.47	4.08
\$25,000 under \$50,000	28.22	17.04	7.80	16.47
\$50,000 under \$100,000	35.76	39.64	12.82	38.01
\$100,000 or Over	12.54	39.33	73.92	41.44
UNDER \$12,000	10.37	0.26	1.90	0.36
\$12,000 under \$21,000	9.11	2.31	2.48	2.32
Over \$21,000	80.51	97.44	95.62	97.33

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Head of Household Filers

Table II-5H Percent Distribution of Number of Returns and Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Income	12% Income	Total (Mass. Net AGI)
	%	%	%	%
Massachusetts Net Adjusted Gross Income				
Under \$5,000	8.30	0.32	0.20	0.31
\$5,000 under \$10,000	11.95	3.69	2.31	3.65
\$10,000 under \$15,000	14.61	7.41	1.95	7.26
\$15,000 under \$20,000	14.88	10.58	3.41	10.38
\$20,000 under \$25,000	12.90	11.76	6.89	11.63
\$25,000 under \$30,000	9.68	10.78	3.25	10.57
\$30,000 under \$35,000	7.36	9.69	1.74	9.47
\$35,000 under \$40,000	5.61	8.51	4.65	8.40
\$40,000 under \$45,000	4.19	7.19	4.27	7.11
\$45,000 under \$50,000	2.94	5.63	2.39	5.54
\$50,000 under \$60,000	3.27	7.14	5.13	7.09
\$60,000 under \$70,000	1.59	4.08	5.50	4.11
\$70,000 under \$80,000	0.86	2.53	3.96	2.56
\$80,000 under \$90,000	0.46	1.51	1.68	1.51
\$90,000 under \$100,000	0.29	1.06	2.00	1.08
\$100,000 under \$150,000	0.62	2.84	9.65	3.03
\$150,000 under \$200,000	0.21	1.35	4.46	1.44
\$200,000 under \$500,000	0.21	2.17	4.80	2.24
\$500,000 under \$1,000,000	0.04	0.93	7.30	1.11
\$1,000,000 or Over	0.02	0.86	24.45	1.51
Total	100.00	100.00	100.00	100.00
Under \$25,000	62.65	33.75	14.76	33.23
\$25,000 under \$50,000	29.79	41.79	16.32	41.09
\$50,000 under \$100,000	6.46	16.31	18.27	16.36
\$100,000 or Over	1.10	8.15	50.66	9.32

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
All Filers

Table II-6 Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Total Taxable Income
	Count	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	376,593	127,139	1,055,195	119,256	79,514	198,770
\$5,000 under \$10,000	309,484	265,559	955,555	560,300	43,483	603,783
\$10,000 under \$15,000	276,510	411,537	963,199	1,810,663	122,811	1,933,473
\$15,000 under \$20,000	253,095	531,093	907,367	2,855,323	141,914	2,997,238
\$20,000 under \$25,000	234,878	605,553	845,097	3,685,491	147,243	3,832,734
\$25,000 under \$30,000	203,145	588,123	749,106	4,094,900	141,806	4,236,706
\$30,000 under \$35,000	172,856	528,277	673,348	4,269,201	137,805	4,407,005
\$35,000 under \$40,000	150,046	477,378	625,122	4,384,874	133,396	4,518,270
\$40,000 under \$45,000	131,119	433,409	584,889	4,420,909	126,639	4,547,547
\$45,000 under \$50,000	113,965	394,731	535,101	4,356,516	120,840	4,477,355
\$50,000 under \$60,000	184,190	678,732	917,770	8,262,577	224,828	8,487,405
\$60,000 under \$70,000	135,199	537,357	708,290	7,302,067	205,219	7,507,286
\$70,000 under \$80,000	97,473	409,050	524,745	6,162,802	184,347	6,347,149
\$80,000 under \$90,000	68,069	293,896	370,472	4,933,850	168,301	5,102,151
\$90,000 under \$100,000	47,318	209,736	259,917	3,865,100	145,126	4,010,226
\$100,000 under \$150,000	97,751	439,668	539,353	10,101,633	545,615	10,647,249
\$150,000 under \$200,000	30,796	143,018	172,088	4,596,090	375,148	4,971,237
\$200,000 under \$500,000	34,303	168,211	193,768	8,580,571	964,959	9,545,530
\$500,000 under \$1,000,000	5,658	28,586	31,175	3,204,035	574,334	3,778,370
\$1,000,000 or Over	2,762	18,455	17,436	4,925,342	1,942,287	6,867,630
Total	2,925,210	7,289,509	11,628,993	92,491,499	6,525,616	99,017,115
Under \$25,000	1,450,560	1,940,882	4,726,412	9,031,033	534,966	9,565,998
\$25,000 under \$50,000	771,131	2,421,918	3,167,566	21,526,399	660,485	22,186,884
\$50,000 under \$100,000	532,249	2,128,771	2,781,195	30,526,397	927,821	31,454,217
\$100,000 or Over	171,270	797,938	953,821	31,407,671	4,402,344	35,810,015

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Single Filers

Table II-6SI Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Total Taxable Income
	Count	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	297,233	82,430	745,162	34,735	20,882	55,617
\$5,000 under \$10,000	224,389	176,229	558,561	474,059	36,808	510,867
\$10,000 under \$15,000	172,108	243,952	435,883	1,385,048	88,238	1,473,286
\$15,000 under \$20,000	148,965	299,593	367,302	1,860,115	82,235	1,942,350
\$20,000 under \$25,000	136,091	345,399	328,720	2,307,677	78,286	2,385,964
\$25,000 under \$30,000	112,017	323,878	268,302	2,405,470	72,353	2,477,823
\$30,000 under \$35,000	85,789	259,901	205,100	2,247,432	66,139	2,313,571
\$35,000 under \$40,000	63,625	196,026	153,407	1,966,855	62,464	2,029,319
\$40,000 under \$45,000	45,675	141,294	110,826	1,628,308	54,773	1,683,081
\$45,000 under \$50,000	32,262	100,634	79,059	1,298,381	50,205	1,348,586
\$50,000 under \$60,000	38,675	121,812	96,179	1,797,741	87,196	1,884,937
\$60,000 under \$70,000	19,407	63,457	51,151	1,067,170	69,893	1,137,064
\$70,000 under \$80,000	10,520	35,716	28,834	664,741	54,704	719,446
\$80,000 under \$90,000	6,279	22,074	17,345	448,874	43,448	492,322
\$90,000 under \$100,000	4,037	14,847	11,527	318,472	37,123	355,595
\$100,000 under \$150,000	8,616	34,359	25,649	848,078	119,711	967,789
\$150,000 under \$200,000	2,787	12,850	9,660	383,060	72,877	455,937
\$200,000 under \$500,000	3,053	20,019	10,201	673,298	173,826	847,124
\$500,000 under \$1,000,000	522	3,117	1,869	272,882	80,735	353,618
\$1,000,000 or Over	332	6,406	3,274	674,346	219,133	893,479
Total	1,412,382	2,503,994	3,508,010	22,756,743	1,571,030	24,327,773
Under \$25,000	978,786	1,147,604	2,435,628	6,061,634	306,450	6,368,083
\$25,000 under \$50,000	339,368	1,021,734	816,693	9,546,446	305,934	9,852,379
\$50,000 under \$100,000	78,918	257,905	205,036	4,296,999	292,365	4,589,364
\$100,000 or Over	15,310	76,751	50,653	2,851,665	666,281	3,517,946
UNDER \$8,000	439,213	175,940	1,093,421	83,270	24,632	107,902
\$8,000 under \$14,000	223,040	274,090	567,254	1,500,351	104,210	1,604,561
Over \$14,000	750,129	2,053,964	1,847,335	21,173,122	1,442,188	22,615,310

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Separate Filers

Table II-6SE Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Total Taxable Income
	Count	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	7,573	2,697	14,744	10,337	2,316	12,653
\$5,000 under \$10,000	6,812	6,234	15,974	27,688	1,326	29,014
\$10,000 under \$15,000	6,784	9,815	17,158	56,240	1,793	58,033
\$15,000 under \$20,000	6,946	13,375	18,256	88,243	1,812	90,055
\$20,000 under \$25,000	6,852	15,826	18,551	117,045	2,400	119,446
\$25,000 under \$30,000	5,832	15,251	15,857	125,806	2,271	128,077
 \$30,000 under \$35,000	 4,331	 11,493	 11,929	 114,669	 2,083	 116,752
\$35,000 under \$40,000	3,361	9,057	9,250	105,197	1,950	107,147
\$40,000 under \$45,000	2,496	6,753	7,047	89,929	1,881	91,809
\$45,000 under \$50,000	1,743	4,809	4,880	71,142	1,802	72,944
\$50,000 under \$60,000	2,347	7,024	6,714	110,194	3,687	113,881
 \$60,000 under \$70,000	 1,180	 3,779	 3,306	 66,500	 2,448	 68,947
\$70,000 under \$80,000	705	2,604	2,105	45,452	2,452	47,903
\$80,000 under \$90,000	453	1,533	1,434	32,442	3,078	35,520
\$90,000 under \$100,000	342	1,338	1,028	27,977	1,858	29,835
\$100,000 under \$150,000	734	3,229	2,434	74,389	8,377	82,766
 \$150,000 under \$200,000	 280	 1,428	 780	 41,166	 5,061	 46,228
\$200,000 under \$500,000	364	2,900	1,111	88,872	13,791	102,663
\$500,000 under \$1,000,000	90	442	210	51,595	9,752	61,347
\$1,000,000 or Over	72	208	193	167,770	60,757	228,527
 Total	 59,297	 119,793	 152,962	 1,512,654	 130,894	 1,643,548
 Under \$25,000	 34,967	 47,946	 84,682	 299,554	 9,647	 309,201
\$25,000 under \$50,000	17,763	47,363	48,964	506,743	9,987	516,729
\$50,000 under \$100,000	5,027	16,278	14,588	282,565	13,522	296,087
\$100,000 or Over	1,540	8,206	4,728	423,793	97,739	521,531

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Joint Filers

Table II-6J Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Total Taxable Income
	Count	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	51,528	22,991	205,643	67,448	55,555	123,003
\$5,000 under \$10,000	49,120	36,624	246,045	53,803	5,039	58,841
\$10,000 under \$15,000	61,974	71,740	341,877	239,888	28,962	268,851
\$15,000 under \$20,000	60,864	105,319	347,792	565,261	51,519	616,780
\$20,000 under \$25,000	60,457	134,197	346,834	823,117	59,775	882,892
 \$25,000 under \$30,000	 61,665	 163,903	 352,669	 1,120,855	 60,708	 1,181,564
\$30,000 under \$35,000	64,777	193,388	371,096	1,480,296	63,441	1,543,737
\$35,000 under \$40,000	69,368	225,570	397,794	1,918,787	62,152	1,980,939
\$40,000 under \$45,000	72,718	251,432	418,590	2,358,219	63,381	2,421,600
\$45,000 under \$50,000	72,774	265,524	417,184	2,710,266	62,935	2,773,201
 \$50,000 under \$60,000	 135,199	 523,165	 777,015	 5,995,186	 124,461	 6,119,647
\$60,000 under \$70,000	110,744	456,846	635,399	5,958,164	125,811	6,083,975
\$70,000 under \$80,000	84,161	362,807	483,609	5,320,963	121,451	5,442,413
\$80,000 under \$90,000	60,222	265,850	346,198	4,373,091	116,852	4,489,943
\$90,000 under \$100,000	42,223	190,619	243,566	3,462,176	101,436	3,563,612
 \$100,000 under \$150,000	 86,877	 395,027	 503,614	 9,025,456	 404,960	 9,430,416
\$150,000 under \$200,000	27,214	124,968	159,153	4,097,982	289,413	4,387,395
\$200,000 under \$500,000	30,372	139,890	180,024	7,698,019	760,414	8,458,434
\$500,000 under \$1,000,000	4,944	23,974	28,597	2,825,450	470,263	3,295,714
\$1,000,000 or Over	2,318	11,381	13,785	4,031,649	1,615,530	5,647,179
 Total	 1,209,519	 3,965,215	 6,816,484	 64,126,077	 4,644,058	 68,770,134
 Under \$25,000						
Under \$25,000	283,943	370,871	1,488,191	1,749,518	200,849	1,950,366
\$25,000 under \$50,000	341,302	1,099,816	1,957,333	9,588,423	312,617	9,901,040
\$50,000 under \$100,000	432,549	1,799,287	2,485,787	25,109,579	590,011	25,699,590
\$100,000 or Over	151,725	695,240	885,173	27,678,557	3,540,581	31,219,138
 UNDER \$12,000						
Under \$12,000	125,478	84,778	585,462	154,593	64,058	218,651
\$12,000 under \$21,000	110,202	176,574	625,437	915,751	89,655	1,005,406
Over \$21,000	973,839	3,703,864	5,605,585	63,055,732	4,490,345	67,546,077

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Head of Household Filers

Table II-6H Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Total Taxable Income
	Count	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	20,259	19,021	89,646	6,736	762	7,498
\$5,000 under \$10,000	29,163	46,472	134,975	4,751	310	5,061
\$10,000 under \$15,000	35,644	86,030	168,281	129,486	3,817	133,304
\$15,000 under \$20,000	36,320	112,805	174,018	341,704	6,349	348,052
\$20,000 under \$25,000	31,478	110,131	150,991	437,651	6,782	444,433
 \$25,000 under \$30,000	 23,631	 85,091	 112,278	 442,769	 6,474	 449,242
\$30,000 under \$35,000	17,959	63,495	85,223	426,803	6,143	432,946
\$35,000 under \$40,000	13,692	46,726	64,671	394,036	6,830	400,866
\$40,000 under \$45,000	10,230	33,929	48,426	344,453	6,603	351,057
\$45,000 under \$50,000	7,186	23,764	33,978	276,727	5,898	282,625
 \$50,000 under \$60,000	 7,969	 26,731	 37,861	 359,456	 9,485	 368,941
\$60,000 under \$70,000	3,868	13,275	18,434	210,234	7,067	217,300
\$70,000 under \$80,000	2,087	7,924	10,197	131,646	5,741	137,387
\$80,000 under \$90,000	1,115	4,439	5,495	79,443	4,922	84,366
\$90,000 under \$100,000	716	2,931	3,796	56,475	4,709	61,183
 \$100,000 under \$150,000	 1,524	 7,054	 7,656	 153,710	 12,568	 166,278
\$150,000 under \$200,000	515	3,772	2,495	73,881	7,797	81,678
\$200,000 under \$500,000	514	5,402	2,432	120,381	16,928	137,309
\$500,000 under \$1,000,000	102	1,052	499	54,107	13,584	67,691
\$1,000,000 or Over	40	460	184	51,577	46,868	98,444
 Total	 244,012	 700,507	 1,151,537	 4,096,026	 179,634	 4,275,660
 Under \$25,000	 152,864	 374,460	 717,910	 920,328	 18,020	 938,348
\$25,000 under \$50,000	72,698	253,006	344,575	1,884,787	31,948	1,916,735
\$50,000 under \$100,000	15,755	55,300	75,784	837,254	31,923	869,177
\$100,000 or Over	2,695	17,741	13,267	453,657	97,743	551,400

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
All Filers

Table II-7 Number of Returns and Averages of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Total Taxable Income
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income						
Under \$5,000	376,593	338	2,802	317	211	528
\$5,000 under \$10,000	309,484	858	3,088	1,810	141	1,951
\$10,000 under \$15,000	276,510	1,488	3,483	6,548	444	6,992
\$15,000 under \$20,000	253,095	2,098	3,585	11,282	561	11,842
\$20,000 under \$25,000	234,878	2,578	3,598	15,691	627	16,318
\$25,000 under \$30,000	203,145	2,895	3,688	20,158	698	20,856
\$30,000 under \$35,000	172,856	3,056	3,895	24,698	797	25,495
\$35,000 under \$40,000	150,046	3,182	4,166	29,224	889	30,113
\$40,000 under \$45,000	131,119	3,305	4,461	33,717	966	34,683
\$45,000 under \$50,000	113,965	3,464	4,695	38,227	1,060	39,287
\$50,000 under \$60,000	184,190	3,685	4,983	44,859	1,221	46,080
\$60,000 under \$70,000	135,199	3,975	5,239	54,010	1,518	55,528
\$70,000 under \$80,000	97,473	4,197	5,383	63,226	1,891	65,117
\$80,000 under \$90,000	68,069	4,318	5,443	72,483	2,472	74,956
\$90,000 under \$100,000	47,318	4,432	5,493	81,684	3,067	84,751
\$100,000 under \$150,000	97,751	4,498	5,518	103,340	5,582	108,922
\$150,000 under \$200,000	30,796	4,644	5,588	149,243	12,182	161,425
\$200,000 under \$500,000	34,303	4,904	5,649	250,141	28,130	278,271
\$500,000 under \$1,000,000	5,658	5,052	5,510	566,284	101,508	667,792
\$1,000,000 or Over	2,762	6,682	6,313	1,783,252	703,218	2,486,470
Total	2,925,210	2,492	3,975	31,619	2,231	33,850
Under \$25,000	1,450,560	1,338	3,258	6,226	369	6,595
\$25,000 under \$50,000	771,131	3,141	4,108	27,915	857	28,772
\$50,000 under \$100,000	532,249	4,000	5,225	57,354	1,743	59,097
\$100,000 or Over	171,270	4,659	5,569	183,381	25,704	209,085

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Single Filers

Table II-7SI Number of Returns and Averages of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Total Taxable Income
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income						
Under \$5,000	297,233	277	2,507	117	70	187
\$5,000 under \$10,000	224,389	785	2,489	2,113	164	2,277
\$10,000 under \$15,000	172,108	1,417	2,533	8,048	513	8,560
\$15,000 under \$20,000	148,965	2,011	2,466	12,487	552	13,039
\$20,000 under \$25,000	136,091	2,538	2,415	16,957	575	17,532
\$25,000 under \$30,000	112,017	2,891	2,395	21,474	646	22,120
\$30,000 under \$35,000	85,789	3,030	2,391	26,197	771	26,968
\$35,000 under \$40,000	63,625	3,081	2,411	30,913	982	31,895
\$40,000 under \$45,000	45,675	3,093	2,426	35,650	1,199	36,849
\$45,000 under \$50,000	32,262	3,119	2,451	40,245	1,556	41,801
\$50,000 under \$60,000	38,675	3,150	2,487	46,483	2,255	48,738
\$60,000 under \$70,000	19,407	3,270	2,636	54,989	3,601	58,590
\$70,000 under \$80,000	10,520	3,395	2,741	63,188	5,200	68,388
\$80,000 under \$90,000	6,279	3,515	2,762	71,488	6,920	78,408
\$90,000 under \$100,000	4,037	3,678	2,855	78,888	9,196	88,084
\$100,000 under \$150,000	8,616	3,988	2,977	98,431	13,894	112,325
\$150,000 under \$200,000	2,787	4,611	3,466	137,445	26,149	163,594
\$200,000 under \$500,000	3,053	6,557	3,341	220,537	56,936	277,473
\$500,000 under \$1,000,000	522	5,972	3,580	522,763	154,665	677,428
\$1,000,000 or Over	332	19,297	9,861	2,031,163	660,038	2,691,201
Total	1,412,382	1,773	2,484	16,112	1,112	17,225
Under \$25,000	978,786	1,172	2,488	6,193	313	6,506
\$25,000 under \$50,000	339,368	3,011	2,407	28,130	901	29,032
\$50,000 under \$100,000	78,918	3,268	2,598	54,449	3,705	58,154
\$100,000 or Over	15,310	5,013	3,308	186,262	43,519	229,781
UNDER \$8,000	439,213	401	2,489	190	56	246
\$8,000 under \$14,000	223,040	1,229	2,543	6,727	467	7,194
Over \$14,000	750,129	2,738	2,463	28,226	1,923	30,149

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Separate Filers

Table II-7SE Number of Returns and Averages of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Total Taxable Income
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income						
Under \$5,000	7,573	356	1,947	1,365	306	1,671
\$5,000 under \$10,000	6,812	915	2,345	4,065	195	4,259
\$10,000 under \$15,000	6,784	1,447	2,529	8,290	264	8,554
\$15,000 under \$20,000	6,946	1,926	2,628	12,704	261	12,965
\$20,000 under \$25,000	6,852	2,310	2,707	17,082	350	17,432
\$25,000 under \$30,000	5,832	2,615	2,719	21,572	389	21,961
\$30,000 under \$35,000	4,331	2,654	2,754	26,476	481	26,957
\$35,000 under \$40,000	3,361	2,695	2,752	31,299	580	31,880
\$40,000 under \$45,000	2,496	2,706	2,824	36,029	753	36,783
\$45,000 under \$50,000	1,743	2,759	2,800	40,816	1,034	41,850
\$50,000 under \$60,000	2,347	2,993	2,861	46,951	1,571	48,522
\$60,000 under \$70,000	1,180	3,203	2,802	56,356	2,074	58,430
\$70,000 under \$80,000	705	3,693	2,986	64,471	3,477	67,948
\$80,000 under \$90,000	453	3,385	3,166	71,616	6,795	78,411
\$90,000 under \$100,000	342	3,913	3,005	81,805	5,432	87,238
\$100,000 under \$150,000	734	4,399	3,316	101,348	11,413	112,760
\$150,000 under \$200,000	280	5,099	2,785	147,023	18,075	165,098
\$200,000 under \$500,000	364	7,968	3,053	244,153	37,888	282,042
\$500,000 under \$1,000,000	90	4,906	2,332	573,280	108,357	681,637
\$1,000,000 or Over	72	2,882	2,676	2,330,141	843,850	3,173,991
Total	59,297	2,020	2,580	25,510	2,207	27,717
Under \$25,000	34,967	1,371	2,422	8,567	276	8,843
\$25,000 under \$50,000	17,763	2,666	2,757	28,528	562	29,090
\$50,000 under \$100,000	5,027	3,238	2,902	56,209	2,690	58,899
\$100,000 or Over	1,540	5,328	3,070	275,190	63,467	338,657

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Joint Filers

Table II-7J Number of Returns and Averages of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Total Taxable Income
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income						
Under \$5,000	51,528	446	3,991	1,309	1,078	2,387
\$5,000 under \$10,000	49,120	746	5,009	1,095	103	1,198
\$10,000 under \$15,000	61,974	1,158	5,516	3,871	467	4,338
\$15,000 under \$20,000	60,864	1,730	5,714	9,287	846	10,134
\$20,000 under \$25,000	60,457	2,220	5,737	13,615	989	14,604
\$25,000 under \$30,000	61,665	2,658	5,719	18,177	984	19,161
\$30,000 under \$35,000	64,777	2,985	5,729	22,852	979	23,832
\$35,000 under \$40,000	69,368	3,252	5,735	27,661	896	28,557
\$40,000 under \$45,000	72,718	3,458	5,756	32,430	872	33,301
\$45,000 under \$50,000	72,774	3,649	5,733	37,242	865	38,107
\$50,000 under \$60,000	135,199	3,870	5,747	44,343	921	45,264
\$60,000 under \$70,000	110,744	4,125	5,738	53,801	1,136	54,937
\$70,000 under \$80,000	84,161	4,311	5,746	63,224	1,443	64,667
\$80,000 under \$90,000	60,222	4,414	5,749	72,616	1,940	74,557
\$90,000 under \$100,000	42,223	4,515	5,769	81,997	2,402	84,400
\$100,000 under \$150,000	86,877	4,547	5,797	103,888	4,661	108,549
\$150,000 under \$200,000	27,214	4,592	5,848	150,584	10,635	161,218
\$200,000 under \$500,000	30,372	4,606	5,927	253,458	25,037	278,494
\$500,000 under \$1,000,000	4,944	4,849	5,784	571,491	95,118	666,609
\$1,000,000 or Over	2,318	4,910	5,947	1,739,279	696,950	2,436,229
Total	1,209,519	3,278	5,636	53,018	3,840	56,857
\$25,000 under \$50,000	341,302	3,222	5,735	28,094	916	29,010
\$50,000 under \$100,000	432,549	4,160	5,747	58,050	1,364	59,414
\$100,000 or Over	151,725	4,582	5,834	182,426	23,336	205,761
UNDER \$12,000	125,478	676	4,666	1,232	511	1,743
\$12,000 under \$21,000	110,202	1,602	5,675	8,310	814	9,123
Over \$21,000	973,839	3,803	5,756	64,750	4,611	69,361

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Head of Household Filers

Table II-7H Number of Returns and Averages of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Total Taxable Income
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income						
Under \$5,000	20,259	939	4,425	332	38	370
\$5,000 under \$10,000	29,163	1,594	4,628	163	11	174
\$10,000 under \$15,000	35,644	2,414	4,721	3,633	107	3,740
\$15,000 under \$20,000	36,320	3,106	4,791	9,408	175	9,583
\$20,000 under \$25,000	31,478	3,499	4,797	13,903	215	14,119
\$25,000 under \$30,000	23,631	3,601	4,751	18,737	274	19,011
\$30,000 under \$35,000	17,959	3,536	4,745	23,765	342	24,107
\$35,000 under \$40,000	13,692	3,413	4,723	28,779	499	29,277
\$40,000 under \$45,000	10,230	3,317	4,734	33,671	646	34,316
\$45,000 under \$50,000	7,186	3,307	4,728	38,509	821	39,330
\$50,000 under \$60,000	7,969	3,354	4,751	45,107	1,190	46,297
\$60,000 under \$70,000	3,868	3,432	4,766	54,352	1,827	56,179
\$70,000 under \$80,000	2,087	3,797	4,886	63,079	2,751	65,830
\$80,000 under \$90,000	1,115	3,981	4,928	71,250	4,415	75,664
\$90,000 under \$100,000	716	4,094	5,302	78,875	6,576	85,451
\$100,000 under \$150,000	1,524	4,629	5,024	100,860	8,246	109,106
\$150,000 under \$200,000	515	7,325	4,845	143,458	15,139	158,597
\$200,000 under \$500,000	514	10,510	4,731	234,205	32,934	267,138
\$500,000 under \$1,000,000	102	10,318	4,895	530,465	133,173	663,638
\$1,000,000 or Over	40	11,503	4,600	1,289,418	1,171,690	2,461,108
Total	244,012	2,871	4,719	16,786	736	17,522
Under \$25,000	152,864	2,450	4,696	6,021	118	6,138
\$25,000 under \$50,000	72,698	3,480	4,740	25,926	439	26,366
\$50,000 under \$100,000	15,755	3,510	4,810	53,142	2,026	55,168
\$100,000 or Over	2,695	6,583	4,923	168,333	36,268	204,601

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
All Filers

Table II-8 Percent Distribution of Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Total Taxable Income
	%	%	%	%	%	%
Massachusetts Net Adjusted Gross Income						
Under \$5,000	12.87	1.74	9.07	0.13	1.22	0.20
\$5,000 under \$10,000	10.58	3.64	8.22	0.61	0.67	0.61
\$10,000 under \$15,000	9.45	5.65	8.28	1.96	1.88	1.95
\$15,000 under \$20,000	8.65	7.29	7.80	3.09	2.17	3.03
\$20,000 under \$25,000	8.03	8.31	7.27	3.98	2.26	3.87
\$25,000 under \$30,000	6.94	8.07	6.44	4.43	2.17	4.28
\$30,000 under \$35,000	5.91	7.25	5.79	4.62	2.11	4.45
\$35,000 under \$40,000	5.13	6.55	5.38	4.74	2.04	4.56
\$40,000 under \$45,000	4.48	5.95	5.03	4.78	1.94	4.59
\$45,000 under \$50,000	3.90	5.42	4.60	4.71	1.85	4.52
\$50,000 under \$60,000	6.30	9.31	7.89	8.93	3.45	8.57
\$60,000 under \$70,000	4.62	7.37	6.09	7.89	3.14	7.58
\$70,000 under \$80,000	3.33	5.61	4.51	6.66	2.82	6.41
\$80,000 under \$90,000	2.33	4.03	3.19	5.33	2.58	5.15
\$90,000 under \$100,000	1.62	2.88	2.24	4.18	2.22	4.05
\$100,000 under \$150,000	3.34	6.03	4.64	10.92	8.36	10.75
\$150,000 under \$200,000	1.05	1.96	1.48	4.97	5.75	5.02
\$200,000 under \$500,000	1.17	2.31	1.67	9.28	14.79	9.64
\$500,000 under \$1,000,000	0.19	0.39	0.27	3.46	8.80	3.82
\$1,000,000 or Over	0.09	0.25	0.15	5.33	29.76	6.94
Total	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	49.59	26.63	40.64	9.76	8.20	9.66
\$25,000 under \$50,000	26.36	33.22	27.24	23.27	10.12	22.41
\$50,000 under \$100,000	18.20	29.20	23.92	33.00	14.22	31.77
\$100,000 or Over	5.85	10.95	8.20	33.96	67.46	36.17

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Single Filers

Table II-8SI Percent Distribution of Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Total Taxable Income
	%	%	%	%	%	%
Massachusetts Net Adjusted Gross Income						
Under \$5,000	21.04	3.29	21.24	0.15	1.33	0.23
\$5,000 under \$10,000	15.89	7.04	15.92	2.08	2.34	2.10
\$10,000 under \$15,000	12.19	9.74	12.43	6.09	5.62	6.06
\$15,000 under \$20,000	10.55	11.96	10.47	8.17	5.23	7.98
\$20,000 under \$25,000	9.64	13.79	9.37	10.14	4.98	9.81
\$25,000 under \$30,000	7.93	12.93	7.65	10.57	4.61	10.19
\$30,000 under \$35,000	6.07	10.38	5.85	9.88	4.21	9.51
\$35,000 under \$40,000	4.50	7.83	4.37	8.64	3.98	8.34
\$40,000 under \$45,000	3.23	5.64	3.16	7.16	3.49	6.92
\$45,000 under \$50,000	2.28	4.02	2.25	5.71	3.20	5.54
\$50,000 under \$60,000	2.74	4.86	2.74	7.90	5.55	7.75
\$60,000 under \$70,000	1.37	2.53	1.46	4.69	4.45	4.67
\$70,000 under \$80,000	0.74	1.43	0.82	2.92	3.48	2.96
\$80,000 under \$90,000	0.44	0.88	0.49	1.97	2.77	2.02
\$90,000 under \$100,000	0.29	0.59	0.33	1.40	2.36	1.46
\$100,000 under \$150,000	0.61	1.37	0.73	3.73	7.62	3.98
\$150,000 under \$200,000	0.20	0.51	0.28	1.68	4.64	1.87
\$200,000 under \$500,000	0.22	0.80	0.29	2.96	11.06	3.48
\$500,000 under \$1,000,000	0.04	0.12	0.05	1.20	5.14	1.45
\$1,000,000 or Over	0.02	0.26	0.09	2.96	13.95	3.67
Total	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	69.30	45.83	69.43	26.64	19.51	26.18
\$25,000 under \$50,000	24.03	40.80	23.28	41.95	19.47	40.50
\$50,000 under \$100,000	5.59	10.30	5.84	18.88	18.61	18.86
\$100,000 or Over	1.08	3.07	1.44	12.53	42.41	14.46
UNDER \$8,000	31.10	7.03	31.17	0.37	1.57	0.44
\$8,000 under \$14,000	15.79	10.95	16.17	6.59	6.63	6.60
Over \$14,000	53.11	82.03	52.66	93.04	91.80	92.96

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Separate Filers

Table II-8SE Percent Distribution of Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Total Taxable Income
	%	%	%	%	%	%
Massachusetts Net Adjusted Gross Income						
Under \$5,000	12.77	2.25	9.64	0.68	1.77	0.77
\$5,000 under \$10,000	11.49	5.20	10.44	1.83	1.01	1.77
\$10,000 under \$15,000	11.44	8.19	11.22	3.72	1.37	3.53
\$15,000 under \$20,000	11.71	11.17	11.93	5.83	1.38	5.48
\$20,000 under \$25,000	11.56	13.21	12.13	7.74	1.83	7.27
\$25,000 under \$30,000	9.84	12.73	10.37	8.32	1.74	7.79
\$30,000 under \$35,000	7.30	9.59	7.80	7.58	1.59	7.10
\$35,000 under \$40,000	5.67	7.56	6.05	6.95	1.49	6.52
\$40,000 under \$45,000	4.21	5.64	4.61	5.95	1.44	5.59
\$45,000 under \$50,000	2.94	4.01	3.19	4.70	1.38	4.44
\$50,000 under \$60,000	3.96	5.86	4.39	7.28	2.82	6.93
\$60,000 under \$70,000	1.99	3.15	2.16	4.40	1.87	4.20
\$70,000 under \$80,000	1.19	2.17	1.38	3.00	1.87	2.91
\$80,000 under \$90,000	0.76	1.28	0.94	2.14	2.35	2.16
\$90,000 under \$100,000	0.58	1.12	0.67	1.85	1.42	1.82
\$100,000 under \$150,000	1.24	2.70	1.59	4.92	6.40	5.04
\$150,000 under \$200,000	0.47	1.19	0.51	2.72	3.87	2.81
\$200,000 under \$500,000	0.61	2.42	0.73	5.88	10.54	6.25
\$500,000 under \$1,000,000	0.15	0.37	0.14	3.41	7.45	3.73
\$1,000,000 or Over	0.12	0.17	0.13	11.09	46.42	13.90
Total	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	58.97	40.02	55.36	19.80	7.37	18.81
\$25,000 under \$50,000	29.96	39.54	32.01	33.50	7.63	31.44
\$50,000 under \$100,000	8.48	13.59	9.54	18.68	10.33	18.02
\$100,000 or Over	2.60	6.85	3.09	28.02	74.67	31.73

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Joint Filers

Table II-8J Percent Distribution of Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Total Taxable Income
	%	%	%	%	%	%
Massachusetts Net Adjusted Gross Income						
Under \$5,000	4.26	0.58	3.02	0.11	1.20	0.18
\$5,000 under \$10,000	4.06	0.92	3.61	0.08	0.11	0.09
\$10,000 under \$15,000	5.12	1.81	5.02	0.37	0.62	0.39
\$15,000 under \$20,000	5.03	2.66	5.10	0.88	1.11	0.90
\$20,000 under \$25,000	5.00	3.38	5.09	1.28	1.29	1.28
\$25,000 under \$30,000	5.10	4.13	5.17	1.75	1.31	1.72
\$30,000 under \$35,000	5.36	4.88	5.44	2.31	1.37	2.24
\$35,000 under \$40,000	5.74	5.69	5.84	2.99	1.34	2.88
\$40,000 under \$45,000	6.01	6.34	6.14	3.68	1.36	3.52
\$45,000 under \$50,000	6.02	6.70	6.12	4.23	1.36	4.03
\$50,000 under \$60,000	11.18	13.19	11.40	9.35	2.68	8.90
\$60,000 under \$70,000	9.16	11.52	9.32	9.29	2.71	8.85
\$70,000 under \$80,000	6.96	9.15	7.09	8.30	2.62	7.91
\$80,000 under \$90,000	4.98	6.70	5.08	6.82	2.52	6.53
\$90,000 under \$100,000	3.49	4.81	3.57	5.40	2.18	5.18
\$100,000 under \$150,000	7.18	9.96	7.39	14.07	8.72	13.71
\$150,000 under \$200,000	2.25	3.15	2.33	6.39	6.23	6.38
\$200,000 under \$500,000	2.51	3.53	2.64	12.00	16.37	12.30
\$500,000 under \$1,000,000	0.41	0.60	0.42	4.41	10.13	4.79
\$1,000,000 or Over	0.19	0.29	0.20	6.29	34.79	8.21
Total	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	23.48	9.35	21.83	2.73	4.32	2.84
\$25,000 under \$50,000	28.22	27.74	28.71	14.95	6.73	14.40
\$50,000 under \$100,000	35.76	45.38	36.47	39.16	12.70	37.37
\$100,000 or Over	12.54	17.53	12.99	43.16	76.24	45.40
UNDER \$12,000	10.37	2.14	8.59	0.24	1.38	0.32
\$12,000 under \$21,000	9.11	4.45	9.18	1.43	1.93	1.46
Over \$21,000	80.51	93.41	82.24	98.33	96.69	98.22

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Head of Household Filers

Table II-8H Percent Distribution of Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Total Taxable Income
	%	%	%	%	%	%
Massachusetts Net Adjusted Gross Income						
Under \$5,000	8.30	2.72	7.78	0.16	0.42	0.18
\$5,000 under \$10,000	11.95	6.63	11.72	0.12	0.17	0.12
\$10,000 under \$15,000	14.61	12.28	14.61	3.16	2.13	3.12
\$15,000 under \$20,000	14.88	16.10	15.11	8.34	3.53	8.14
\$20,000 under \$25,000	12.90	15.72	13.11	10.68	3.78	10.39
\$25,000 under \$30,000	9.68	12.15	9.75	10.81	3.60	10.51
\$30,000 under \$35,000	7.36	9.06	7.40	10.42	3.42	10.13
\$35,000 under \$40,000	5.61	6.67	5.62	9.62	3.80	9.38
\$40,000 under \$45,000	4.19	4.84	4.21	8.41	3.68	8.21
\$45,000 under \$50,000	2.94	3.39	2.95	6.76	3.28	6.61
\$50,000 under \$60,000	3.27	3.82	3.29	8.78	5.28	8.63
\$60,000 under \$70,000	1.59	1.90	1.60	5.13	3.93	5.08
\$70,000 under \$80,000	0.86	1.13	0.89	3.21	3.20	3.21
\$80,000 under \$90,000	0.46	0.63	0.48	1.94	2.74	1.97
\$90,000 under \$100,000	0.29	0.42	0.33	1.38	2.62	1.43
\$100,000 under \$150,000	0.62	1.01	0.66	3.75	7.00	3.89
\$150,000 under \$200,000	0.21	0.54	0.22	1.80	4.34	1.91
\$200,000 under \$500,000	0.21	0.77	0.21	2.94	9.42	3.21
\$500,000 under \$1,000,000	0.04	0.15	0.04	1.32	7.56	1.58
\$1,000,000 or Over	0.02	0.07	0.02	1.26	26.09	2.30
Total	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	62.65	53.46	62.34	22.47	10.03	21.95
\$25,000 under \$50,000	29.79	36.12	29.92	46.02	17.78	44.83
\$50,000 under \$100,000	6.46	7.89	6.58	20.44	17.77	20.33
\$100,000 or Over	1.10	2.53	1.15	11.08	54.41	12.90

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

All Filers

Table II-9 Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	5. 95% Tax	12% Tax	Total Tax	Credits	Net Tax After Credits
	Count	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	376,593	7,096	9,542	16,637	3,429	14,844
\$5,000 under \$10,000	309,484	33,338	5,218	38,556	21,354	18,114
\$10,000 under \$15,000	276,510	107,734	14,737	122,472	31,043	91,609
\$15,000 under \$20,000	253,095	169,892	17,030	186,921	12,654	174,371
\$20,000 under \$25,000	234,878	219,287	17,669	236,956	3,119	233,966
\$25,000 under \$30,000	203,145	243,647	17,017	260,663	2,524	258,187
\$30,000 under \$35,000	172,856	254,017	16,537	270,554	3,124	267,472
\$35,000 under \$40,000	150,046	260,900	16,008	276,908	3,525	273,422
\$40,000 under \$45,000	131,119	263,044	15,197	278,241	3,847	274,418
\$45,000 under \$50,000	113,965	259,213	14,501	273,713	4,126	269,596
\$50,000 under \$60,000	184,190	491,623	26,979	518,603	8,547	510,053
\$60,000 under \$70,000	135,199	434,473	24,626	459,099	8,283	450,824
\$70,000 under \$80,000	97,473	366,687	22,122	388,808	7,462	381,334
\$80,000 under \$90,000	68,069	293,564	20,196	313,760	6,055	307,711
\$90,000 under \$100,000	47,318	229,973	17,415	247,389	4,699	242,689
\$100,000 under \$150,000	97,751	601,047	65,474	666,521	13,114	653,367
\$150,000 under \$200,000	30,796	273,467	45,018	318,485	7,230	311,239
\$200,000 under \$500,000	34,303	510,544	115,795	626,339	18,209	608,068
\$500,000 under \$1,000,000	5,658	190,640	68,920	259,560	10,426	249,134
\$1,000,000 or Over	2,762	293,058	233,074	526,132	30,014	495,024
Total	2,925,210	5,503,244	783,074	6,286,318	202,783	6,085,441
Under \$25,000	1,450,560	537,346	64,196	601,542	71,598	532,904
\$25,000 under \$50,000	771,131	1,280,821	79,258	1,360,079	17,145	1,343,094
\$50,000 under \$100,000	532,249	1,816,321	111,338	1,927,659	35,046	1,892,611
\$100,000 or Over	171,270	1,868,756	528,281	2,397,038	78,993	2,316,832

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Single Filers

Table II-9SI Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	5. 95% Tax	12% Tax	Total Tax	Credits	Net Tax After Credits
	Count	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	297,233	2,067	2,506	4,573	1,615	4,287
\$5,000 under \$10,000	224,389	28,207	4,417	32,624	20,590	12,346
\$10,000 under \$15,000	172,108	82,410	10,589	92,999	17,491	75,539
\$15,000 under \$20,000	148,965	110,677	9,868	120,545	1,033	119,530
\$20,000 under \$25,000	136,091	137,307	9,394	146,701	1,315	145,411
\$25,000 under \$30,000	112,017	143,125	8,682	151,808	1,606	150,232
\$30,000 under \$35,000	85,789	133,722	7,937	141,659	1,843	139,818
\$35,000 under \$40,000	63,625	117,028	7,496	124,523	1,732	122,800
\$40,000 under \$45,000	45,675	96,884	6,573	103,457	1,548	101,920
\$45,000 under \$50,000	32,262	77,254	6,025	83,278	1,292	81,987
\$50,000 under \$60,000	38,675	106,966	10,464	117,429	1,710	115,723
\$60,000 under \$70,000	19,407	63,497	8,387	71,884	1,015	70,867
\$70,000 under \$80,000	10,520	39,552	6,565	46,117	634	45,470
\$80,000 under \$90,000	6,279	26,708	5,214	31,922	495	31,428
\$90,000 under \$100,000	4,037	18,949	4,455	23,404	418	22,986
\$100,000 under \$150,000	8,616	50,461	14,365	64,826	1,317	63,501
\$150,000 under \$200,000	2,787	22,792	8,745	31,537	780	30,755
\$200,000 under \$500,000	3,053	40,061	20,859	60,920	1,862	59,055
\$500,000 under \$1,000,000	522	16,237	9,688	25,925	1,330	24,594
\$1,000,000 or Over	332	40,124	26,296	66,420	4,945	61,474
Total	1,412,382	1,354,026	188,524	1,542,550	64,572	1,479,726
Under \$25,000	978,786	360,667	36,774	397,441	42,045	357,114
\$25,000 under \$50,000	339,368	568,014	36,712	604,726	8,021	596,758
\$50,000 under \$100,000	78,918	255,671	35,084	290,755	4,272	286,474
\$100,000 or Over	15,310	169,674	79,954	249,628	10,234	239,380
UNDER \$8,000	439,213	4,955	2,956	7,910	2,639	6,879
\$8,000 under \$14,000	223,040	89,271	12,505	101,776	36,837	65,003
Over \$14,000	750,129	1,259,801	173,063	1,432,863	25,095	1,407,843

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Separate Filers

Table II-9SE Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	5. 95% Tax	12% Tax	Total Tax	Credits	Net Tax After Credits
	Count	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5, 000	7, 573	615	278	893	50	855
\$5, 000 under \$10, 000	6, 812	1, 647	159	1, 807	22	1, 788
\$10, 000 under \$15, 000	6, 784	3, 346	215	3, 561	36	3, 527
\$15, 000 under \$20, 000	6, 946	5, 250	217	5, 468	57	5, 414
\$20, 000 under \$25, 000	6, 852	6, 964	288	7, 252	71	7, 182
\$25, 000 under \$30, 000	5, 832	7, 485	273	7, 758	83	7, 675
\$30, 000 under \$35, 000	4, 331	6, 823	250	7, 073	84	6, 989
\$35, 000 under \$40, 000	3, 361	6, 259	234	6, 493	103	6, 390
\$40, 000 under \$45, 000	2, 496	5, 351	226	5, 576	83	5, 493
\$45, 000 under \$50, 000	1, 743	4, 233	216	4, 449	75	4, 374
\$50, 000 under \$60, 000	2, 347	6, 557	442	6, 999	114	6, 885
\$60, 000 under \$70, 000	1, 180	3, 957	294	4, 250	68	4, 183
\$70, 000 under \$80, 000	705	2, 704	294	2, 999	55	2, 944
\$80, 000 under \$90, 000	453	1, 930	369	2, 300	15	2, 285
\$90, 000 under \$100, 000	342	1, 665	223	1, 888	35	1, 853
\$100, 000 under \$150, 000	734	4, 426	1, 005	5, 431	103	5, 328
\$150, 000 under \$200, 000	280	2, 449	607	3, 057	102	2, 955
\$200, 000 under \$500, 000	364	5, 288	1, 655	6, 943	183	6, 760
\$500, 000 under \$1, 000, 000	90	3, 070	1, 170	4, 240	252	3, 988
\$1, 000, 000 or Over	72	9, 982	7, 291	17, 273	2, 175	15, 098
Total	59, 297	90, 003	15, 707	105, 710	3, 765	101, 966
Under \$25, 000	34, 967	17, 823	1, 158	18, 981	235	18, 766
\$25, 000 under \$50, 000	17, 763	30, 151	1, 198	31, 350	429	30, 922
\$50, 000 under \$100, 000	5, 027	16, 813	1, 623	18, 435	286	18, 149
\$100, 000 or Over	1, 540	25, 216	11, 729	36, 944	2, 816	34, 128

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Joint Filers

Table II-9J Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	5. 95% Tax	12% Tax	Total Tax	Credits	Net Tax After Credits
	Count	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	51,528	4,013	6,667	10,680	1,717	9,222
\$5,000 under \$10,000	49,120	3,201	605	3,806	678	3,692
\$10,000 under \$15,000	61,974	14,273	3,475	17,749	8,766	9,111
\$15,000 under \$20,000	60,864	33,633	6,182	39,815	8,552	31,338
\$20,000 under \$25,000	60,457	48,975	7,173	56,148	1,475	54,776
\$25,000 under \$30,000	61,665	66,691	7,285	73,976	625	73,358
\$30,000 under \$35,000	64,777	88,078	7,613	95,691	934	94,796
\$35,000 under \$40,000	69,368	114,168	7,458	121,626	1,410	120,246
\$40,000 under \$45,000	72,718	140,314	7,606	147,920	1,942	145,991
\$45,000 under \$50,000	72,774	161,261	7,552	168,813	2,540	166,282
\$50,000 under \$60,000	135,199	356,714	14,935	371,649	6,375	365,273
\$60,000 under \$70,000	110,744	354,511	15,097	369,608	6,992	362,627
\$70,000 under \$80,000	84,161	316,597	14,574	331,171	6,665	324,507
\$80,000 under \$90,000	60,222	260,199	14,022	274,221	5,431	268,796
\$90,000 under \$100,000	42,223	205,999	12,172	218,172	4,178	213,994
\$100,000 under \$150,000	86,877	537,015	48,595	585,610	11,472	574,106
\$150,000 under \$200,000	27,214	243,830	34,730	278,559	6,216	272,329
\$200,000 under \$500,000	30,372	458,032	91,250	549,282	15,859	533,364
\$500,000 under \$1,000,000	4,944	168,114	56,432	224,546	8,656	215,889
\$1,000,000 or Over	2,318	239,883	193,864	433,747	22,218	410,435
Total	1,209,519	3,815,502	557,287	4,372,788	122,698	4,250,131
Under \$25,000	283,943	104,096	24,102	128,198	21,187	108,139
\$25,000 under \$50,000	341,302	570,511	37,514	608,025	7,451	600,673
\$50,000 under \$100,000	432,549	1,494,020	70,801	1,564,821	29,640	1,535,195
\$100,000 or Over	151,725	1,646,874	424,870	2,071,744	64,421	2,006,123
UNDER \$12,000	125,478	9,198	7,687	16,885	2,912	14,827
\$12,000 under \$21,000	110,202	54,487	10,759	65,246	17,560	47,873
Over \$21,000	973,839	3,751,816	538,841	4,290,657	102,227	4,187,431

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Head of Household Filers

Table II-9H Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	5. 95% Tax	12% Tax	Total Tax	Credits	Net Tax After Credits
	Count	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5, 000	20, 259	401	91	492	47	480
\$5, 000 under \$10, 000	29, 163	283	37	320	64	287
\$10, 000 under \$15, 000	35, 644	7, 704	458	8, 163	4, 750	3, 432
\$15, 000 under \$20, 000	36, 320	20, 331	762	21, 093	3, 012	18, 089
\$20, 000 under \$25, 000	31, 478	26, 040	814	26, 854	259	26, 597
\$25, 000 under \$30, 000	23, 631	26, 345	777	27, 122	209	26, 920
\$30, 000 under \$35, 000	17, 959	25, 395	737	26, 132	264	25, 868
\$35, 000 under \$40, 000	13, 692	23, 445	820	24, 265	279	23, 986
\$40, 000 under \$45, 000	10, 230	20, 495	792	21, 287	274	21, 013
\$45, 000 under \$50, 000	7, 186	16, 465	708	17, 173	219	16, 953
\$50, 000 under \$60, 000	7, 969	21, 388	1, 138	22, 526	349	22, 172
\$60, 000 under \$70, 000	3, 868	12, 509	848	13, 357	207	13, 148
\$70, 000 under \$80, 000	2, 087	7, 833	689	8, 522	108	8, 413
\$80, 000 under \$90, 000	1, 115	4, 727	591	5, 318	115	5, 203
\$90, 000 under \$100, 000	716	3, 360	565	3, 925	69	3, 857
\$100, 000 under \$150, 000	1, 524	9, 146	1, 508	10, 654	222	10, 432
\$150, 000 under \$200, 000	515	4, 396	936	5, 332	132	5, 201
\$200, 000 under \$500, 000	514	7, 163	2, 031	9, 194	305	8, 889
\$500, 000 under \$1, 000, 000	102	3, 219	1, 630	4, 849	188	4, 662
\$1, 000, 000 or Over	40	3, 069	5, 624	8, 693	676	8, 017
Total	244, 012	243, 714	21, 556	265, 270	11, 747	253, 619
Under \$25, 000	152, 864	54, 759	2, 162	56, 922	8, 131	48, 885
\$25, 000 under \$50, 000	72, 698	112, 145	3, 834	115, 979	1, 245	114, 741
\$50, 000 under \$100, 000	15, 755	49, 817	3, 831	53, 647	848	52, 792
\$100, 000 or Over	2, 695	26, 993	11, 729	38, 722	1, 523	37, 201

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
All Filers

Table II-10 Number of Returns and Averages of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5. 95% Tax	12% Tax	Total Tax	Credits	Net Tax After Credits
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income						
Under \$5,000	376,593	19	25	44	9	39
\$5,000 under \$10,000	309,484	108	17	125	69	59
\$10,000 under \$15,000	276,510	390	53	443	112	331
\$15,000 under \$20,000	253,095	671	67	739	50	689
\$20,000 under \$25,000	234,878	934	75	1,009	13	996
\$25,000 under \$30,000	203,145	1,199	84	1,283	12	1,271
\$30,000 under \$35,000	172,856	1,470	96	1,565	18	1,547
\$35,000 under \$40,000	150,046	1,739	107	1,845	23	1,822
\$40,000 under \$45,000	131,119	2,006	116	2,122	29	2,093
\$45,000 under \$50,000	113,965	2,274	127	2,402	36	2,366
\$50,000 under \$60,000	184,190	2,669	146	2,816	46	2,769
\$60,000 under \$70,000	135,199	3,214	182	3,396	61	3,335
\$70,000 under \$80,000	97,473	3,762	227	3,989	77	3,912
\$80,000 under \$90,000	68,069	4,313	297	4,609	89	4,521
\$90,000 under \$100,000	47,318	4,860	368	5,228	99	5,129
\$100,000 under \$150,000	97,751	6,149	670	6,819	134	6,684
\$150,000 under \$200,000	30,796	8,880	1,462	10,342	235	10,106
\$200,000 under \$500,000	34,303	14,883	3,376	18,259	531	17,726
\$500,000 under \$1,000,000	5,658	33,694	12,181	45,875	1,843	44,032
\$1,000,000 or Over	2,762	106,103	84,386	190,490	10,867	179,227
Total	2,925,210	1,881	268	2,149	69	2,080
Under \$25,000	1,450,560	370	44	415	49	367
\$25,000 under \$50,000	771,131	1,661	103	1,764	22	1,742
\$50,000 under \$100,000	532,249	3,413	209	3,622	66	3,556
\$100,000 or Over	171,270	10,911	3,084	13,996	461	13,527

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Single Filers

Table II-10SI Number of Returns and Averages of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5. 95% Tax	12% Tax	Total Tax	Credits	Net Tax After Credits
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income						
Under \$5,000	297,233	7	8	15	5	14
\$5,000 under \$10,000	224,389	126	20	145	92	55
\$10,000 under \$15,000	172,108	479	62	540	102	439
\$15,000 under \$20,000	148,965	743	66	809	7	802
\$20,000 under \$25,000	136,091	1,009	69	1,078	10	1,068
\$25,000 under \$30,000	112,017	1,278	78	1,355	14	1,341
\$30,000 under \$35,000	85,789	1,559	93	1,651	21	1,630
\$35,000 under \$40,000	63,625	1,839	118	1,957	27	1,930
\$40,000 under \$45,000	45,675	2,121	144	2,265	34	2,231
\$45,000 under \$50,000	32,262	2,395	187	2,581	40	2,541
\$50,000 under \$60,000	38,675	2,766	271	3,036	44	2,992
\$60,000 under \$70,000	19,407	3,272	432	3,704	52	3,652
\$70,000 under \$80,000	10,520	3,760	624	4,384	60	4,322
\$80,000 under \$90,000	6,279	4,254	830	5,084	79	5,005
\$90,000 under \$100,000	4,037	4,694	1,103	5,797	104	5,694
\$100,000 under \$150,000	8,616	5,857	1,667	7,524	153	7,370
\$150,000 under \$200,000	2,787	8,178	3,138	11,316	280	11,035
\$200,000 under \$500,000	3,053	13,122	6,832	19,954	610	19,343
\$500,000 under \$1,000,000	522	31,104	18,560	49,664	2,548	47,116
\$1,000,000 or Over	332	120,854	79,205	200,059	14,895	185,164
Total	1,412,382	959	133	1,092	46	1,048
Under \$25,000	978,786	368	38	406	43	365
\$25,000 under \$50,000	339,368	1,674	108	1,782	24	1,758
\$50,000 under \$100,000	78,918	3,240	445	3,684	54	3,630
\$100,000 or Over	15,310	11,083	5,222	16,305	668	15,636
UNDER \$8,000	439,213	11	7	18	6	16
\$8,000 under \$14,000	223,040	400	56	456	165	291
Over \$14,000	750,129	1,679	231	1,910	33	1,877

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Separate Filers

Table II-10SE Number of Returns and Averages of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Tax	12% Tax	Total Tax	Credits	Net Tax After Credits
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income						
Under \$5,000	7,573	81	37	118	7	113
\$5,000 under \$10,000	6,812	242	23	265	3	262
\$10,000 under \$15,000	6,784	493	32	525	5	520
\$15,000 under \$20,000	6,946	756	31	787	8	779
\$20,000 under \$25,000	6,852	1,016	42	1,058	10	1,048
\$25,000 under \$30,000	5,832	1,284	47	1,330	14	1,316
\$30,000 under \$35,000	4,331	1,575	58	1,633	19	1,614
\$35,000 under \$40,000	3,361	1,862	70	1,932	31	1,901
\$40,000 under \$45,000	2,496	2,144	90	2,234	33	2,201
\$45,000 under \$50,000	1,743	2,429	124	2,553	43	2,510
\$50,000 under \$60,000	2,347	2,794	189	2,982	49	2,934
\$60,000 under \$70,000	1,180	3,353	249	3,602	58	3,545
\$70,000 under \$80,000	705	3,836	417	4,253	78	4,176
\$80,000 under \$90,000	453	4,261	815	5,077	32	5,044
\$90,000 under \$100,000	342	4,867	652	5,519	102	5,418
\$100,000 under \$150,000	734	6,030	1,370	7,400	141	7,259
\$150,000 under \$200,000	280	8,748	2,169	10,917	365	10,552
\$200,000 under \$500,000	364	14,527	4,547	19,074	502	18,571
\$500,000 under \$1,000,000	90	34,110	13,003	47,113	2,799	44,314
\$1,000,000 or Over	72	138,643	101,262	239,905	30,215	209,690
Total	59,297	1,518	265	1,783	64	1,720
Under \$25,000	34,967	510	33	543	7	537
\$25,000 under \$50,000	17,763	1,697	67	1,765	24	1,741
\$50,000 under \$100,000	5,027	3,344	323	3,667	57	3,610
\$100,000 or Over	1,540	16,374	7,616	23,990	1,829	22,161

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Joint Filers

Table II-10J Number of Returns and Averages of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5. 95% Tax	12% Tax	Total Tax	Credits	Net Tax After Credits
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income						
Under \$5,000	51,528	78	129	207	33	179
\$5,000 under \$10,000	49,120	65	12	77	14	75
\$10,000 under \$15,000	61,974	230	56	286	141	147
\$15,000 under \$20,000	60,864	553	102	654	141	515
\$20,000 under \$25,000	60,457	810	119	929	24	906
\$25,000 under \$30,000	61,665	1,082	118	1,200	10	1,190
\$30,000 under \$35,000	64,777	1,360	118	1,477	14	1,463
\$35,000 under \$40,000	69,368	1,646	108	1,753	20	1,733
\$40,000 under \$45,000	72,718	1,930	105	2,034	27	2,008
\$45,000 under \$50,000	72,774	2,216	104	2,320	35	2,285
\$50,000 under \$60,000	135,199	2,638	110	2,749	47	2,702
\$60,000 under \$70,000	110,744	3,201	136	3,338	63	3,274
\$70,000 under \$80,000	84,161	3,762	173	3,935	79	3,856
\$80,000 under \$90,000	60,222	4,321	233	4,554	90	4,463
\$90,000 under \$100,000	42,223	4,879	288	5,167	99	5,068
\$100,000 under \$150,000	86,877	6,181	559	6,741	132	6,608
\$150,000 under \$200,000	27,214	8,960	1,276	10,236	228	10,007
\$200,000 under \$500,000	30,372	15,081	3,004	18,085	522	17,561
\$500,000 under \$1,000,000	4,944	34,004	11,414	45,418	1,751	43,667
\$1,000,000 or Over	2,318	103,487	83,634	187,121	9,585	177,064
Total	1,209,519	3,155	461	3,615	101	3,514
Under \$25,000	283,943	367	85	451	75	381
\$25,000 under \$50,000	341,302	1,672	110	1,781	22	1,760
\$50,000 under \$100,000	432,549	3,454	164	3,618	69	3,549
\$100,000 or Over	151,725	10,854	2,800	13,655	425	13,222
UNDER \$12,000	125,478	73	61	135	23	118
\$12,000 under \$21,000	110,202	494	98	592	159	434
Over \$21,000	973,839	3,853	553	4,406	105	4,300

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Head of Household Filers

Table II-10H Number of Returns and Averages of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5. 95% Tax	12% Tax	Total Tax	Credits	Net Tax After Credits
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income						
Under \$5,000	20,259	20	5	24	2	24
\$5,000 under \$10,000	29,163	10	1	11	2	10
\$10,000 under \$15,000	35,644	216	13	229	133	96
\$15,000 under \$20,000	36,320	560	21	581	83	498
\$20,000 under \$25,000	31,478	827	26	853	8	845
\$25,000 under \$30,000	23,631	1,115	33	1,148	9	1,139
\$30,000 under \$35,000	17,959	1,414	41	1,455	15	1,440
\$35,000 under \$40,000	13,692	1,712	60	1,772	20	1,752
\$40,000 under \$45,000	10,230	2,003	77	2,081	27	2,054
\$45,000 under \$50,000	7,186	2,291	98	2,390	30	2,359
\$50,000 under \$60,000	7,969	2,684	143	2,827	44	2,782
\$60,000 under \$70,000	3,868	3,234	219	3,453	54	3,399
\$70,000 under \$80,000	2,087	3,753	330	4,083	52	4,031
\$80,000 under \$90,000	1,115	4,239	530	4,769	103	4,666
\$90,000 under \$100,000	716	4,693	789	5,482	96	5,386
\$100,000 under \$150,000	1,524	6,001	990	6,991	146	6,845
\$150,000 under \$200,000	515	8,536	1,817	10,352	256	10,100
\$200,000 under \$500,000	514	13,935	3,952	17,887	594	17,294
\$500,000 under \$1,000,000	102	31,563	15,981	47,543	1,840	45,704
\$1,000,000 or Over	40	76,720	140,603	217,323	16,900	200,424
Total	244,012	999	88	1,087	48	1,039
Under \$25,000	152,864	358	14	372	53	320
\$25,000 under \$50,000	72,698	1,543	53	1,595	17	1,578
\$50,000 under \$100,000	15,755	3,162	243	3,405	54	3,351
\$100,000 or Over	2,695	10,016	4,352	14,368	565	13,804

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
All Filers

Table II-11 Percent Distribution of Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5. 95% Tax	12% Tax	Total Tax	Credits	Net Tax After Credits
	%	%	%	%	%	%
Massachusetts Net Adjusted Gross Income						
Under \$5,000	12. 87	0. 13	1. 22	0. 26	1. 69	0. 24
\$5,000 under \$10,000	10. 58	0. 61	0. 67	0. 61	10. 53	0. 30
\$10,000 under \$15,000	9. 45	1. 96	1. 88	1. 95	15. 31	1. 51
\$15,000 under \$20,000	8. 65	3. 09	2. 17	2. 97	6. 24	2. 87
\$20,000 under \$25,000	8. 03	3. 98	2. 26	3. 77	1. 54	3. 84
\$25,000 under \$30,000	6. 94	4. 43	2. 17	4. 15	1. 24	4. 24
\$30,000 under \$35,000	5. 91	4. 62	2. 11	4. 30	1. 54	4. 40
\$35,000 under \$40,000	5. 13	4. 74	2. 04	4. 40	1. 74	4. 49
\$40,000 under \$45,000	4. 48	4. 78	1. 94	4. 43	1. 90	4. 51
\$45,000 under \$50,000	3. 90	4. 71	1. 85	4. 35	2. 03	4. 43
\$50,000 under \$60,000	6. 30	8. 93	3. 45	8. 25	4. 21	8. 38
\$60,000 under \$70,000	4. 62	7. 89	3. 14	7. 30	4. 08	7. 41
\$70,000 under \$80,000	3. 33	6. 66	2. 82	6. 18	3. 68	6. 27
\$80,000 under \$90,000	2. 33	5. 33	2. 58	4. 99	2. 99	5. 06
\$90,000 under \$100,000	1. 62	4. 18	2. 22	3. 94	2. 32	3. 99
\$100,000 under \$150,000	3. 34	10. 92	8. 36	10. 60	6. 47	10. 74
\$150,000 under \$200,000	1. 05	4. 97	5. 75	5. 07	3. 57	5. 11
\$200,000 under \$500,000	1. 17	9. 28	14. 79	9. 96	8. 98	9. 99
\$500,000 under \$1,000,000	0. 19	3. 46	8. 80	4. 13	5. 14	4. 09
\$1,000,000 or Over	0. 09	5. 33	29. 76	8. 37	14. 80	8. 13
Total	100. 00	100. 00	100. 00	100. 00	100. 00	100. 00
Under \$25,000	49. 59	9. 76	8. 20	9. 57	35. 31	8. 76
\$25,000 under \$50,000	26. 36	23. 27	10. 12	21. 64	8. 46	22. 07
\$50,000 under \$100,000	18. 20	33. 00	14. 22	30. 66	17. 28	31. 10
\$100,000 or Over	5. 85	33. 96	67. 46	38. 13	38. 95	38. 07

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Single Filers

Table II-11SI Percent Distribution of Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5. 95% Tax	12% Tax	Total Tax	Credits	Net Tax After Credits
	%	%	%	%	%	%
Massachusetts Net Adjusted Gross Income						
Under \$5,000	21.04	0.15	1.33	0.30	2.50	0.29
\$5,000 under \$10,000	15.89	2.08	2.34	2.11	31.89	0.83
\$10,000 under \$15,000	12.19	6.09	5.62	6.03	27.09	5.10
\$15,000 under \$20,000	10.55	8.17	5.23	7.81	1.60	8.08
\$20,000 under \$25,000	9.64	10.14	4.98	9.51	2.04	9.83
\$25,000 under \$30,000	7.93	10.57	4.61	9.84	2.49	10.15
\$30,000 under \$35,000	6.07	9.88	4.21	9.18	2.85	9.45
\$35,000 under \$40,000	4.50	8.64	3.98	8.07	2.68	8.30
\$40,000 under \$45,000	3.23	7.16	3.49	6.71	2.40	6.89
\$45,000 under \$50,000	2.28	5.71	3.20	5.40	2.00	5.54
\$50,000 under \$60,000	2.74	7.90	5.55	7.61	2.65	7.82
\$60,000 under \$70,000	1.37	4.69	4.45	4.66	1.57	4.79
\$70,000 under \$80,000	0.74	2.92	3.48	2.99	0.98	3.07
\$80,000 under \$90,000	0.44	1.97	2.77	2.07	0.77	2.12
\$90,000 under \$100,000	0.29	1.40	2.36	1.52	0.65	1.55
\$100,000 under \$150,000	0.61	3.73	7.62	4.20	2.04	4.29
\$150,000 under \$200,000	0.20	1.68	4.64	2.04	1.21	2.08
\$200,000 under \$500,000	0.22	2.96	11.06	3.95	2.88	3.99
\$500,000 under \$1,000,000	0.04	1.20	5.14	1.68	2.06	1.66
\$1,000,000 or Over	0.02	2.96	13.95	4.31	7.66	4.15
Total	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	69.30	26.64	19.51	25.77	65.11	24.13
\$25,000 under \$50,000	24.03	41.95	19.47	39.20	12.42	40.33
\$50,000 under \$100,000	5.59	18.88	18.61	18.85	6.62	19.36
\$100,000 or Over	1.08	12.53	42.41	16.18	15.85	16.18
UNDER \$8,000	31.10	0.37	1.57	0.51	4.09	0.46
\$8,000 under \$14,000	15.79	6.59	6.63	6.60	57.05	4.39
Over \$14,000	53.11	93.04	91.80	92.89	38.86	95.14

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Separate Filers

Table II-11SE Percent Distribution of Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5. 95% Tax	12% Tax	Total Tax	Credits	Net Tax After Credits
	%	%	%	%	%	%
Massachusetts Net Adjusted Gross Income						
Under \$5,000	12.77	0.68	1.77	0.84	1.32	0.84
\$5,000 under \$10,000	11.49	1.83	1.01	1.71	0.57	1.75
\$10,000 under \$15,000	11.44	3.72	1.37	3.37	0.96	3.46
\$15,000 under \$20,000	11.71	5.83	1.38	5.17	1.51	5.31
\$20,000 under \$25,000	11.56	7.74	1.83	6.86	1.87	7.04
\$25,000 under \$30,000	9.84	8.32	1.74	7.34	2.21	7.53
\$30,000 under \$35,000	7.30	7.58	1.59	6.69	2.23	6.85
\$35,000 under \$40,000	5.67	6.95	1.49	6.14	2.75	6.27
\$40,000 under \$45,000	4.21	5.95	1.44	5.28	2.20	5.39
\$45,000 under \$50,000	2.94	4.70	1.38	4.21	1.99	4.29
\$50,000 under \$60,000	3.96	7.28	2.82	6.62	3.03	6.75
\$60,000 under \$70,000	1.99	4.40	1.87	4.02	1.81	4.10
\$70,000 under \$80,000	1.19	3.00	1.87	2.84	1.45	2.89
\$80,000 under \$90,000	0.76	2.14	2.35	2.18	0.39	2.24
\$90,000 under \$100,000	0.58	1.85	1.42	1.79	0.92	1.82
\$100,000 under \$150,000	1.24	4.92	6.40	5.14	2.75	5.23
\$150,000 under \$200,000	0.47	2.72	3.87	2.89	2.71	2.90
\$200,000 under \$500,000	0.61	5.88	10.54	6.57	4.86	6.63
\$500,000 under \$1,000,000	0.15	3.41	7.45	4.01	6.69	3.91
\$1,000,000 or Over	0.12	11.09	46.42	16.34	57.77	14.81
Total	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	58.97	19.80	7.37	17.96	6.24	18.40
\$25,000 under \$50,000	29.96	33.50	7.63	29.66	11.38	30.33
\$50,000 under \$100,000	8.48	18.68	10.33	17.44	7.60	17.80
\$100,000 or Over	2.60	28.02	74.67	34.95	74.78	33.47

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Joint Filers

Table II-11J Percent Distribution of Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5. 95% Tax	12% Tax	Total Tax	Credits	Net Tax After Credits
	%	%	%	%	%	%
Massachusetts Net Adjusted Gross Income						
Under \$5,000	4.26	0.11	1.20	0.24	1.40	0.22
\$5,000 under \$10,000	4.06	0.08	0.11	0.09	0.55	0.09
\$10,000 under \$15,000	5.12	0.37	0.62	0.41	7.14	0.21
\$15,000 under \$20,000	5.03	0.88	1.11	0.91	6.97	0.74
\$20,000 under \$25,000	5.00	1.28	1.29	1.28	1.20	1.29
\$25,000 under \$30,000	5.10	1.75	1.31	1.69	0.51	1.73
\$30,000 under \$35,000	5.36	2.31	1.37	2.19	0.76	2.23
\$35,000 under \$40,000	5.74	2.99	1.34	2.78	1.15	2.83
\$40,000 under \$45,000	6.01	3.68	1.36	3.38	1.58	3.43
\$45,000 under \$50,000	6.02	4.23	1.36	3.86	2.07	3.91
\$50,000 under \$60,000	11.18	9.35	2.68	8.50	5.20	8.59
\$60,000 under \$70,000	9.16	9.29	2.71	8.45	5.70	8.53
\$70,000 under \$80,000	6.96	8.30	2.62	7.57	5.43	7.64
\$80,000 under \$90,000	4.98	6.82	2.52	6.27	4.43	6.32
\$90,000 under \$100,000	3.49	5.40	2.18	4.99	3.40	5.03
\$100,000 under \$150,000	7.18	14.07	8.72	13.39	9.35	13.51
\$150,000 under \$200,000	2.25	6.39	6.23	6.37	5.07	6.41
\$200,000 under \$500,000	2.51	12.00	16.37	12.56	12.93	12.55
\$500,000 under \$1,000,000	0.41	4.41	10.13	5.14	7.05	5.08
\$1,000,000 or Over	0.19	6.29	34.79	9.92	18.11	9.66
Total	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	23.48	2.73	4.32	2.93	17.27	2.54
\$25,000 under \$50,000	28.22	14.95	6.73	13.90	6.07	14.13
\$50,000 under \$100,000	35.76	39.16	12.70	35.79	24.16	36.12
\$100,000 or Over	12.54	43.16	76.24	47.38	52.50	47.20
UNDER \$12,000	10.37	0.24	1.38	0.39	2.37	0.35
\$12,000 under \$21,000	9.11	1.43	1.93	1.49	14.31	1.13
Over \$21,000	80.51	98.33	96.69	98.12	83.32	98.52

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Head of Household Filers

Table II-11H Percent Distribution of Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5. 95% Tax	12% Tax	Total Tax	Credits	Net Tax After Credits
	%	%	%	%	%	%
Massachusetts Net Adjusted Gross Income						
Under \$5,000	8.30	0.16	0.42	0.19	0.40	0.19
\$5,000 under \$10,000	11.95	0.12	0.17	0.12	0.54	0.11
\$10,000 under \$15,000	14.61	3.16	2.13	3.08	40.43	1.35
\$15,000 under \$20,000	14.88	8.34	3.53	7.95	25.64	7.13
\$20,000 under \$25,000	12.90	10.68	3.78	10.12	2.20	10.49
\$25,000 under \$30,000	9.68	10.81	3.60	10.22	1.78	10.61
\$30,000 under \$35,000	7.36	10.42	3.42	9.85	2.24	10.20
\$35,000 under \$40,000	5.61	9.62	3.80	9.15	2.38	9.46
\$40,000 under \$45,000	4.19	8.41	3.68	8.02	2.34	8.29
\$45,000 under \$50,000	2.94	6.76	3.28	6.47	1.86	6.68
\$50,000 under \$60,000	3.27	8.78	5.28	8.49	2.97	8.74
\$60,000 under \$70,000	1.59	5.13	3.93	5.04	1.76	5.18
\$70,000 under \$80,000	0.86	3.21	3.20	3.21	0.92	3.32
\$80,000 under \$90,000	0.46	1.94	2.74	2.00	0.98	2.05
\$90,000 under \$100,000	0.29	1.38	2.62	1.48	0.59	1.52
\$100,000 under \$150,000	0.62	3.75	7.00	4.02	1.89	4.11
\$150,000 under \$200,000	0.21	1.80	4.34	2.01	1.12	2.05
\$200,000 under \$500,000	0.21	2.94	9.42	3.47	2.60	3.50
\$500,000 under \$1,000,000	0.04	1.32	7.56	1.83	1.60	1.84
\$1,000,000 or Over	0.02	1.26	26.09	3.28	5.75	3.16
Total	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	62.65	22.47	10.03	21.46	69.22	19.27
\$25,000 under \$50,000	29.79	46.02	17.78	43.72	10.60	45.24
\$50,000 under \$100,000	6.46	20.44	17.77	20.22	7.22	20.82
\$100,000 or Over	1.10	11.08	54.41	14.60	12.96	14.67

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

All Filers

Table II-12 Distribution of Income and Taxes by Income Quintile
with Percent and Cumulative Percent Distributions and Tax Burden Ratios
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income Quintile	Number of Returns	Total Income	Total Taxes	Percent Distribution			Cumulative Percent Distribution			Tax Burden Ratios
				Number of Returns	Total Income	Total Taxes	Number of Returns	Total Income	Total Taxes	
Lowest 20% - Under \$8,302	585,042	\$ 1,485,958	\$ 20,878	20.0 %	1.3 %	0.3 %	20.0 %	1.3 %	0.3 %	1.4%
Second 20% - \$8,302 to \$19,061	585,042	7,885,940	239,967	20.0	6.7	3.9	40.0	8.0	4.3	3.0%
Third 20% - \$19,061 to \$32,835	585,042	14,935,169	680,700	20.0	12.8	11.2	60.0	20.8	15.5	4.6%
Fourth 20% - \$32,835 to \$56,063	585,042	25,325,938	1,250,085	20.0	21.6	20.5	80.0	42.4	36.0	4.9%
Highest 20% - \$56,063 and over	585,042	67,486,343	3,893,812	20.0	57.6	64.0	100.0	100.0	100.0	5.8%
Total	2,925,210	\$ 117,119,349	\$ 6,085,441	100.0 %	100.0 %	100.0 %	--	--	--	5.2%

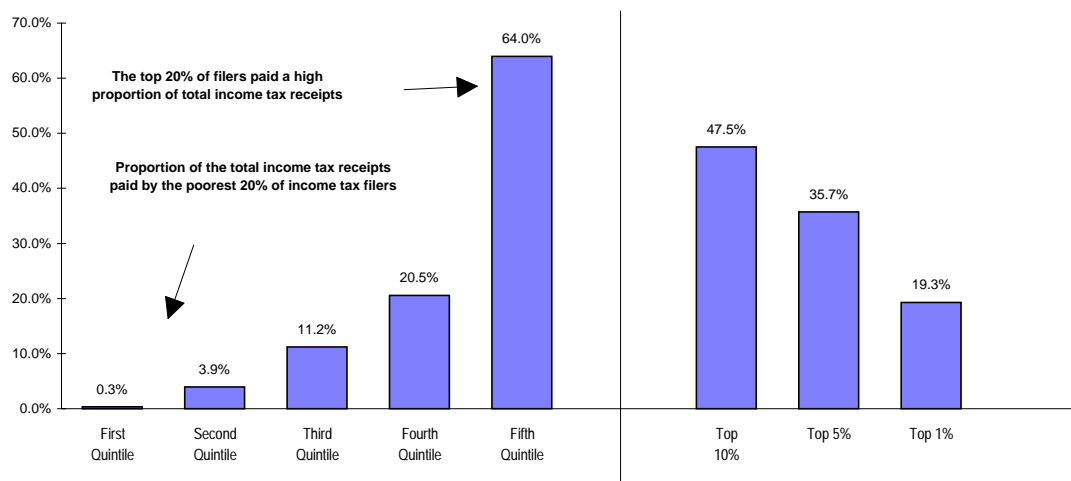
Addendum:										
Top 10 % - \$79,288 and over	292,521	\$ 48,099,500	\$ 2,892,539	10.0 %	41.1 %	47.5 %	--	--	--	6.0%
Top 5 % - \$107,140 and over	146,261	34,813,142	2,175,353	5.0	29.7	35.7	--	--	--	6.2%
Top 1 % - \$246,885 and over	29,252	17,564,222	1,173,633	1.0	15.0	19.3	--	--	--	6.7%

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Chart II-3:

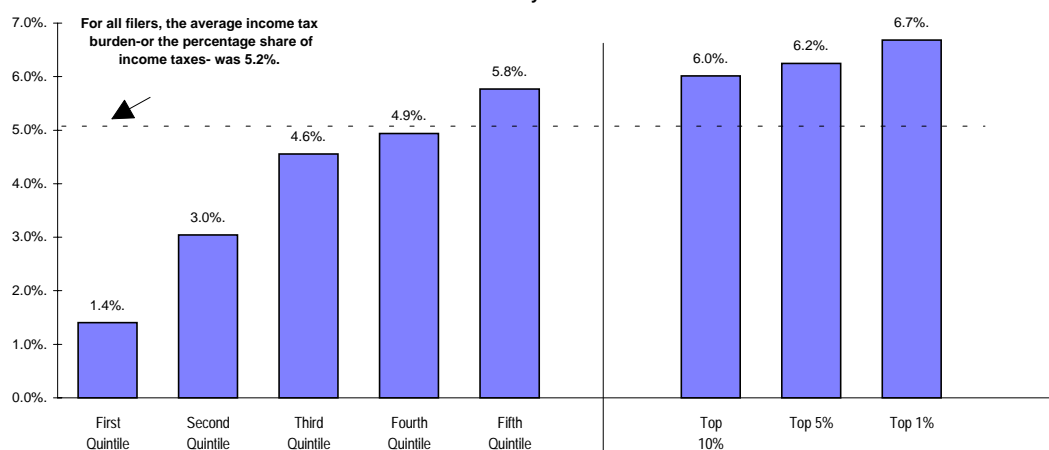
**Percentage of Total Massachusetts Income Tax
Paid by Filers at Various Income Levels
Tax Year 1995**



SOURCE: Massachusetts Department of Revenue

Chart II-4:

**Massachusetts Income Tax Burden
For Filers at Various Income Levels
Tax year 1995**



SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

All Filers

Table II-13 Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Wages	Wages	Pensions & Annuities	Pensions & Annuities	MA Bank Int. Before Exemp.	MA Bank Int. Before Exemp.
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5, 000	279, 755	816, 949	18, 206	43, 819	131, 587	81, 192
\$5, 000 under \$10, 000	238, 372	1, 621, 829	42, 195	179, 550	132, 387	158, 845
\$10, 000 under \$15, 000	216, 371	2, 451, 841	48, 291	301, 729	131, 451	205, 327
\$15, 000 under \$20, 000	215, 488	3, 466, 818	36, 907	284, 622	123, 401	172, 627
\$20, 000 under \$25, 000	210, 129	4, 392, 445	29, 212	255, 351	123, 584	140, 942
\$25, 000 under \$30, 000	186, 208	4, 763, 239	23, 925	223, 550	118, 296	120, 709
\$30, 000 under \$35, 000	160, 764	4, 861, 338	19, 808	194, 931	109, 333	100, 260
\$35, 000 under \$40, 000	141, 183	4, 925, 282	16, 677	169, 866	101, 832	88, 666
\$40, 000 under \$45, 000	124, 349	4, 914, 830	14, 285	147, 281	94, 423	78, 802
\$45, 000 under \$50, 000	108, 854	4, 802, 808	12, 558	130, 157	85, 694	70, 751
\$50, 000 under \$60, 000	176, 564	8, 976, 735	20, 580	214, 928	145, 767	120, 054
\$60, 000 under \$70, 000	129, 962	7, 792, 499	15, 169	170, 129	112, 434	94, 546
\$70, 000 under \$80, 000	93, 789	6, 472, 026	10, 893	127, 105	83, 236	73, 051
\$80, 000 under \$90, 000	65, 295	5, 065, 316	7, 713	99, 184	59, 567	57, 070
\$90, 000 under \$100, 000	45, 139	3, 876, 807	5, 422	77, 064	41, 759	43, 977
\$100, 000 under \$150, 000	91, 520	9, 376, 469	12, 198	220, 609	87, 495	118, 797
\$150, 000 under \$200, 000	27, 889	3, 791, 292	3, 799	94, 042	27, 878	52, 917
\$200, 000 under \$500, 000	30, 288	6, 257, 547	4, 405	128, 010	31, 292	93, 261
\$500, 000 under \$1, 000, 000	4, 844	1, 959, 086	778	32, 459	5, 167	34, 178
\$1, 000, 000 or Over	2, 394	2, 639, 584	364	40, 579	2, 500	48, 639
Total	2, 549, 157	93, 224, 739	343, 385	3, 134, 967	1, 749, 083	1, 954, 612
Under \$25, 000	1, 160, 115	12, 749, 881	174, 811	1, 065, 070	642, 410	758, 932
\$25, 000 under \$50, 000	721, 358	24, 267, 497	87, 253	865, 785	509, 578	459, 188
\$50, 000 under \$100, 000	510, 749	32, 183, 383	59, 777	688, 411	442, 763	388, 699
\$100, 000 or Over	156, 935	24, 023, 977	21, 544	515, 700	154, 332	347, 792

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

All Filers

Table II-13 Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	MA Bank Int. After Exemp.	MA Bank Int. After Exemp.	Business Income	Business Income	Business Loss	Business Loss
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	64,273	70,675	19,171	71,016	8,846	-127,577
\$5,000 under \$10,000	75,862	146,951	26,961	134,981	3,963	-15,864
\$10,000 under \$15,000	76,871	192,424	25,456	187,158	4,257	-18,167
\$15,000 under \$20,000	65,826	161,016	22,714	207,327	4,518	-18,651
\$20,000 under \$25,000	61,814	129,797	20,494	207,334	4,630	-18,587
\$25,000 under \$30,000	58,987	109,980	18,876	208,067	4,719	-18,888
\$30,000 under \$35,000	54,342	90,049	17,909	206,515	4,522	-16,704
\$35,000 under \$40,000	50,621	78,723	17,210	207,817	4,576	-15,784
\$40,000 under \$45,000	46,855	69,057	16,734	209,261	4,281	-14,872
\$45,000 under \$50,000	42,359	61,494	15,487	198,466	3,887	-13,176
\$50,000 under \$60,000	71,907	103,160	26,165	376,440	6,460	-21,843
\$60,000 under \$70,000	57,079	80,403	20,050	333,298	5,036	-16,797
\$70,000 under \$80,000	44,441	61,876	15,055	284,466	3,677	-13,211
\$80,000 under \$90,000	33,688	48,678	11,318	249,256	2,725	-10,253
\$90,000 under \$100,000	25,060	37,845	8,299	215,092	1,917	-7,529
\$100,000 under \$150,000	58,316	105,273	20,710	757,809	4,275	-21,059
\$150,000 under \$200,000	20,834	48,340	8,244	469,682	1,481	-10,544
\$200,000 under \$500,000	25,696	87,878	9,672	863,728	1,688	-19,990
\$500,000 under \$1,000,000	4,660	33,253	1,340	227,415	298	-6,056
\$1,000,000 or Over	2,350	48,190	579	185,717	128	-35,726
Total	941,841	1,765,061	322,444	5,800,845	75,884	-441,277
Under \$25,000	344,646	700,863	114,796	807,815	26,214	-198,846
\$25,000 under \$50,000	253,164	409,304	86,216	1,030,126	21,985	-79,425
\$50,000 under \$100,000	232,175	331,961	80,887	1,458,552	19,815	-69,632
\$100,000 or Over	111,856	322,933	40,545	2,504,351	7,870	-93,375

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

All Filers

Table II-13 Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Rental, Royalty, REMIC, Trust Partnership, S co Income	Rental, Royalty, REMIC, Trust Partnership, S co Income	Rental, Royalty, REMIC, Trust Partnership, S co Loss	Rental, Royalty, REMIC, Trust Partnership, S co Loss	Unemployment Compensation	Unemployment Compensation
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	15,741	35,782	19,342	-829,506	8,174	14,102
\$5,000 under \$10,000	16,568	59,381	8,798	-45,191	21,701	49,989
\$10,000 under \$15,000	14,597	67,515	10,008	-54,523	28,284	76,408
\$15,000 under \$20,000	11,949	67,230	10,969	-60,872	26,026	80,451
\$20,000 under \$25,000	10,818	68,160	11,521	-64,966	20,818	71,071
\$25,000 under \$30,000	9,732	67,860	12,071	-68,319	17,092	61,748
\$30,000 under \$35,000	9,133	68,894	12,095	-67,257	14,867	54,699
\$35,000 under \$40,000	8,556	69,284	12,078	-68,918	13,380	48,695
\$40,000 under \$45,000	8,186	67,662	11,691	-66,237	12,089	43,433
\$45,000 under \$50,000	7,503	65,760	10,767	-64,067	10,945	39,289
\$50,000 under \$60,000	13,539	132,599	18,689	-111,190	17,133	62,266
\$60,000 under \$70,000	11,280	130,682	14,927	-95,323	10,897	39,570
\$70,000 under \$80,000	8,961	120,568	11,615	-75,798	6,332	23,602
\$80,000 under \$90,000	7,285	115,885	8,722	-65,480	3,578	13,604
\$90,000 under \$100,000	5,805	103,403	6,757	-51,262	2,118	7,994
\$100,000 under \$150,000	17,425	465,005	15,456	-125,001	3,319	13,126
\$150,000 under \$200,000	8,878	395,357	3,286	-48,371	692	2,702
\$200,000 under \$500,000	13,983	1,344,696	4,208	-108,221	436	2,004
\$500,000 under \$1,000,000	3,203	887,498	798	-45,868	49	296
\$1,000,000 or Over	1,675	1,939,369	430	-71,429	16	109
Total	204,817	6,272,590	204,228	-2,187,800	217,946	705,159
Under \$25,000	69,673	298,067	60,638	-1,055,059	105,003	292,022
\$25,000 under \$50,000	43,110	339,460	58,702	-334,798	68,373	247,865
\$50,000 under \$100,000	46,870	603,138	60,710	-399,054	40,058	147,036
\$100,000 or Over	45,164	5,031,926	24,178	-398,890	4,512	18,237

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

All Filers

Table II-13 Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Other 5.95% Income *	Other 5.95% Income *	Total 5.95% Income	Total 5.95% Income
	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income				
Under \$5,000	15,745	- 70,570	354,611	24,689
\$5,000 under \$10,000	20,864	49,890	307,105	2,181,516
\$10,000 under \$15,000	22,912	75,346	275,377	3,279,730
\$15,000 under \$20,000	19,988	75,080	252,543	4,263,021
\$20,000 under \$25,000	17,972	75,335	234,533	5,115,940
\$25,000 under \$30,000	16,380	73,593	202,925	5,420,830
\$30,000 under \$35,000	14,652	70,295	172,700	5,462,762
\$35,000 under \$40,000	13,100	65,647	149,939	5,480,611
\$40,000 under \$45,000	12,199	63,274	131,033	5,433,689
\$45,000 under \$50,000	11,232	61,345	113,895	5,282,077
\$50,000 under \$60,000	19,544	119,691	184,084	9,852,786
\$60,000 under \$70,000	15,553	107,993	135,121	8,542,455
\$70,000 under \$80,000	12,050	92,034	97,417	7,092,668
\$80,000 under \$90,000	9,337	78,333	68,039	5,594,523
\$90,000 under \$100,000	7,219	73,595	47,296	4,333,010
\$100,000 under \$150,000	18,506	278,085	97,672	11,070,318
\$150,000 under \$200,000	8,062	159,050	30,758	4,901,551
\$200,000 under \$500,000	11,926	367,773	34,262	8,923,425
\$500,000 under \$1,000,000	2,589	159,662	5,636	3,247,746
\$1,000,000 or Over	1,477	141,749	2,753	4,888,140
Total	271,307	2,117,200	2,897,699	110,391,484
Under \$25,000	97,481	205,081	1,424,169	14,864,895
\$25,000 under \$50,000	67,563	334,154	770,492	27,079,968
\$50,000 under \$100,000	63,703	471,646	531,957	35,415,442
\$100,000 or Over	42,560	1,106,319	171,081	33,031,179

* Includes alimony received, winnings, fees, taxable IRA/Keogh distributions, and other 5.95% income.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

All Filers

Table II-13 Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Interest & Dividends	Interest & Dividends	Capital Gain	Capital Gain	Total 12% Income	Total 12% Income
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5, 000	21, 433	49, 166	7, 811	51, 325	22, 328	100, 491
\$5, 000 under \$10, 000	55, 826	92, 527	17, 446	24, 023	57, 037	116, 551
\$10, 000 under \$15, 000	45, 358	124, 745	15, 353	27, 624	46, 296	152, 369
\$15, 000 under \$20, 000	50, 219	125, 931	18, 019	41, 572	51, 497	167, 503
\$20, 000 under \$25, 000	47, 103	108, 193	15, 933	43, 271	48, 211	151, 464
\$25, 000 under \$30, 000	46, 303	119, 522	20, 676	40, 259	48, 596	159, 782
\$30, 000 under \$35, 000	45, 392	111, 974	19, 902	39, 008	49, 170	150, 982
\$35, 000 under \$40, 000	42, 745	114, 406	18, 484	47, 628	43, 481	162, 034
\$40, 000 under \$45, 000	40, 388	84, 851	15, 474	41, 519	43, 348	126, 370
\$45, 000 under \$50, 000	45, 785	95, 245	18, 517	31, 791	46, 793	127, 036
\$50, 000 under \$60, 000	71, 853	180, 203	28, 853	71, 576	72, 826	251, 779
\$60, 000 under \$70, 000	49, 797	150, 698	24, 764	79, 663	51, 540	230, 361
\$70, 000 under \$80, 000	40, 049	109, 994	22, 203	68, 064	44, 448	178, 058
\$80, 000 under \$90, 000	33, 208	93, 883	15, 090	59, 160	34, 601	153, 043
\$90, 000 under \$100, 000	29, 417	100, 929	14, 493	55, 780	30, 274	156, 709
\$100, 000 under \$150, 000	56, 906	307, 166	31, 402	217, 847	58, 312	525, 013
\$150, 000 under \$200, 000	24, 003	204, 788	14, 827	154, 308	24, 162	359, 096
\$200, 000 under \$500, 000	22, 259	486, 416	13, 536	445, 427	22, 768	931, 843
\$500, 000 under \$1, 000, 000	4, 855	274, 236	3, 494	283, 089	4, 871	557, 326
\$1, 000, 000 or Over	2, 735	610, 218	2, 175	1, 374, 296	2, 744	1, 984, 514
Total	775, 632	3, 545, 093	338, 453	3, 197, 231	803, 303	6, 742, 324
Under \$25, 000	219, 939	500, 562	74, 561	187, 815	225, 369	688, 377
\$25, 000 under \$50, 000	220, 611	525, 998	93, 053	200, 206	231, 388	726, 204
\$50, 000 under \$100, 000	224, 324	635, 707	105, 403	334, 243	233, 690	969, 950
\$100, 000 or Over	110, 757	1, 882, 825	65, 434	2, 474, 968	112, 856	4, 357, 792

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Single Filers

Table II-13SI Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Wages	Wages	Pensions & Annuities	Pensions & Annuities	MA Bank Int. Before Exemp.	MA Bank Int. Before Exemp.
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5, 000	236, 619	615, 074	10, 876	24, 211	102, 378	46, 204
\$5, 000 under \$10, 000	179, 509	1, 220, 715	24, 755	103, 867	93, 320	104, 277
\$10, 000 under \$15, 000	140, 940	1, 627, 059	22, 094	130, 906	77, 239	112, 895
\$15, 000 under \$20, 000	131, 561	2, 169, 164	14, 784	103, 986	68, 679	84, 596
\$20, 000 under \$25, 000	125, 349	2, 689, 315	10, 982	85, 227	69, 037	65, 799
\$25, 000 under \$30, 000	104, 902	2, 756, 661	8, 679	69, 903	64, 386	54, 434
\$30, 000 under \$35, 000	81, 039	2, 516, 084	6, 461	54, 463	54, 343	43, 588
\$35, 000 under \$40, 000	60, 200	2, 154, 660	4, 862	45, 362	43, 849	35, 848
\$40, 000 under \$45, 000	43, 189	1, 746, 813	3, 486	35, 779	33, 531	29, 485
\$45, 000 under \$50, 000	30, 470	1, 365, 151	2, 559	29, 088	24, 715	24, 976
\$50, 000 under \$60, 000	35, 975	1, 831, 157	3, 475	43, 122	30, 712	35, 795
\$60, 000 under \$70, 000	17, 610	1, 038, 399	1, 973	29, 819	15, 943	22, 482
\$70, 000 under \$80, 000	9, 343	620, 841	1, 200	20, 106	8, 693	14, 365
\$80, 000 under \$90, 000	5, 432	400, 905	736	14, 849	5, 255	9, 154
\$90, 000 under \$100, 000	3, 407	275, 384	498	10, 878	3, 356	6, 003
\$100, 000 under \$150, 000	6, 933	667, 637	1, 116	30, 679	7, 299	15, 786
\$150, 000 under \$200, 000	2, 079	271, 299	329	11, 962	2, 398	7, 077
\$200, 000 under \$500, 000	2, 206	429, 854	402	14, 316	2, 664	10, 486
\$500, 000 under \$1, 000, 000	378	140, 035	64	3, 100	433	3, 169
\$1, 000, 000 or Over	256	301, 386	31	11, 095	261	3, 865
Total	1, 217, 397	24, 837, 593	119, 362	872, 718	708, 491	730, 284
Under \$25, 000	813, 978	8, 321, 327	83, 491	448, 197	410, 653	413, 772
\$25, 000 under \$50, 000	319, 800	10, 539, 368	26, 047	234, 595	220, 824	188, 331
\$50, 000 under \$100, 000	71, 767	4, 166, 685	7, 882	118, 774	63, 959	87, 798
\$100, 000 or Over	11, 852	1, 810, 212	1, 942	71, 152	13, 055	40, 384

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Single Filers

Table II-13SI Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	MA Bank Int. After Exemp.	MA Bank Int. After Exemp.	Business Income	Business Income	Business Loss	Business Loss
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5, 000	46, 094	39, 737	12, 719	30, 886	4, 868	- 36, 884
\$5, 000 under \$10, 000	50, 901	97, 785	16, 517	81, 285	2, 246	- 7, 339
\$10, 000 under \$15, 000	42, 738	107, 456	12, 322	89, 218	2, 036	- 6, 814
\$15, 000 under \$20, 000	34, 609	79, 971	9, 235	83, 611	1, 889	- 6, 154
\$20, 000 under \$25, 000	33, 234	61, 217	7, 266	73, 755	1, 830	- 6, 054
\$25, 000 under \$30, 000	31, 919	50, 066	5, 810	66, 702	1, 607	- 4, 996
\$30, 000 under \$35, 000	28, 295	39, 771	4, 773	56, 876	1, 353	- 4, 029
\$35, 000 under \$40, 000	24, 221	32, 653	3, 667	50, 196	1, 182	- 3, 561
\$40, 000 under \$45, 000	19, 694	26, 948	3, 021	42, 929	912	- 2, 559
\$45, 000 under \$50, 000	15, 643	23, 026	2, 452	37, 503	682	- 1, 951
\$50, 000 under \$60, 000	20, 315	33, 304	3, 180	62, 101	874	- 2, 944
\$60, 000 under \$70, 000	11, 186	21, 147	1, 966	50, 327	451	- 1, 683
\$70, 000 under \$80, 000	6, 381	13, 622	1, 264	38, 406	257	- 938
\$80, 000 under \$90, 000	3, 957	8, 696	869	32, 986	194	- 929
\$90, 000 under \$100, 000	2, 566	5, 708	600	23, 705	112	- 645
\$100, 000 under \$150, 000	5, 970	15, 124	1, 508	81, 783	300	- 2, 399
\$150, 000 under \$200, 000	2, 075	6, 853	540	41, 867	98	- 656
\$200, 000 under \$500, 000	2, 387	10, 234	553	60, 995	121	- 1, 513
\$500, 000 under \$1, 000, 000	396	3, 128	66	13, 597	20	- 767
\$1, 000, 000 or Over	244	3, 840	44	25, 573	11	- 350
Total	382, 825	680, 286	88, 372	1, 044, 300	21, 043	- 93, 166
Under \$25, 000	207, 576	386, 165	58, 059	358, 754	12, 869	- 63, 245
\$25, 000 under \$50, 000	119, 772	172, 464	19, 723	254, 206	5, 736	- 17, 097
\$50, 000 under \$100, 000	44, 405	82, 478	7, 879	207, 525	1, 888	- 7, 139
\$100, 000 or Over	11, 072	39, 179	2, 711	223, 815	550	- 5, 686
UNDER \$8, 000	75, 440	87, 315	22, 884	75, 329	6, 263	- 41, 499
\$8, 000 under \$14, 000	56, 841	138, 625	16, 488	108, 495	2, 489	- 8, 190
Over \$14, 000	250, 544	454, 346	49, 000	860, 476	12, 291	- 43, 477

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Single Filers

Table II-13SI Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Rental, Royalty, REMIC, Trust Partnership, S co Income	Rental, Royalty, REMIC, Trust Partnership, S co Income	Rental, Royalty, REMIC, Trust Partnership, S co Loss	Rental, Royalty, REMIC, Trust Partnership, S co Loss	Unemployment Compensation	Unemployment Compensation
Massachusetts Net Adjusted Gross Income	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	7,524	12,866	8,055	-175,622	5,137	7,970
\$5,000 under \$10,000	8,960	29,412	4,344	-17,861	13,897	30,258
\$10,000 under \$15,000	6,549	27,980	3,968	-17,599	16,442	41,625
\$15,000 under \$20,000	4,807	25,773	4,093	-19,947	14,371	41,368
\$20,000 under \$25,000	4,070	24,477	4,185	-19,653	10,221	32,552
\$25,000 under \$30,000	3,449	21,432	4,302	-19,971	6,832	23,373
\$30,000 under \$35,000	3,184	22,043	3,981	-18,728	4,398	15,360
\$35,000 under \$40,000	2,550	18,564	3,574	-16,873	2,642	9,135
\$40,000 under \$45,000	2,189	17,130	2,938	-14,323	1,607	5,257
\$45,000 under \$50,000	1,799	14,748	2,396	-13,430	998	3,229
\$50,000 under \$60,000	2,708	27,163	3,271	-19,251	989	3,137
\$60,000 under \$70,000	1,869	24,910	1,945	-11,638	401	1,293
\$70,000 under \$80,000	1,267	21,311	1,195	-7,684	180	525
\$80,000 under \$90,000	924	18,683	771	-5,749	96	301
\$90,000 under \$100,000	699	17,598	581	-4,799	55	184
\$100,000 under \$150,000	1,901	67,171	1,250	-10,350	82	305
\$150,000 under \$200,000	903	52,387	305	-4,321	27	106
\$200,000 under \$500,000	1,268	139,665	374	-10,404	17	92
\$500,000 under \$1,000,000	298	98,934	54	-4,134	7	67
\$1,000,000 or Over	198	317,997	39	-4,105	5	45
Total	57,116	1,000,243	51,621	-416,442	78,404	216,182
Under \$25,000	31,910	120,508	24,645	-250,682	60,068	153,773
\$25,000 under \$50,000	13,171	93,917	17,191	-83,325	16,477	56,354
\$50,000 under \$100,000	7,467	109,665	7,763	-49,121	1,721	5,440
\$100,000 or Over	4,568	676,154	2,022	-33,314	138	615
UNDER \$8,000	13,106	30,138	10,658	-186,002	12,744	23,676
\$8,000 under \$14,000	8,756	34,468	4,903	-20,945	19,546	47,838
Over \$14,000	35,254	935,637	36,060	-209,495	46,114	144,668

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Single Filers

Table II-13SI Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Other 5.95% Income *	Other 5.95% Income *	Total 5.95% Income	Total 5.95% Income
	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income				
Under \$5,000	9,176	- 14,125	281,028	504,114
\$5,000 under \$10,000	12,251	28,667	222,502	1,566,788
\$10,000 under \$15,000	10,618	34,755	171,305	2,034,585
\$15,000 under \$20,000	8,540	33,238	148,579	2,511,008
\$20,000 under \$25,000	7,506	31,019	135,876	2,971,855
\$25,000 under \$30,000	6,540	28,589	111,887	2,991,758
\$30,000 under \$35,000	5,351	27,092	85,698	2,708,933
\$35,000 under \$40,000	4,331	23,125	63,564	2,313,260
\$40,000 under \$45,000	3,388	19,753	45,628	1,877,728
\$45,000 under \$50,000	2,720	17,963	32,233	1,475,327
\$50,000 under \$60,000	3,877	34,566	38,615	2,012,357
\$60,000 under \$70,000	2,327	25,333	19,362	1,177,907
\$70,000 under \$80,000	1,499	20,847	10,493	727,035
\$80,000 under \$90,000	1,031	16,904	6,268	486,647
\$90,000 under \$100,000	772	15,799	4,027	343,812
\$100,000 under \$150,000	1,940	55,001	8,577	904,951
\$150,000 under \$200,000	734	23,548	2,769	403,044
\$200,000 under \$500,000	1,038	55,336	3,031	698,575
\$500,000 under \$1,000,000	207	23,024	514	276,985
\$1,000,000 or Over	143	20,607	328	676,087
Total	83,989	521,041	1,392,284	28,662,755
Under \$25,000	48,091	113,553	959,290	9,588,350
\$25,000 under \$50,000	22,330	116,523	339,010	11,367,005
\$50,000 under \$100,000	9,506	113,450	78,765	4,747,757
\$100,000 or Over	4,062	177,515	15,219	2,959,642
UNDER \$8,000	16,313	1,349	421,736	1,371,759
\$8,000 under \$14,000	13,831	41,224	221,743	2,296,282
Over \$14,000	53,845	478,467	748,805	24,994,714

* Includes alimony received, winnings, fees, taxable IRA/Keogh distributions, and other 5.95% income.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Single Filers

Table II-13SI Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Interest & Dividends	Interest & Dividends	Capital Gain	Capital Gain	Total 12% Income	Total 12% Income
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5, 000	15, 059	23, 026	5, 843	21, 975	15, 422	45, 001
\$5, 000 under \$10, 000	34, 169	72, 455	11, 079	15, 783	34, 404	88, 238
\$10, 000 under \$15, 000	30, 864	92, 331	12, 028	17, 771	31, 187	110, 102
\$15, 000 under \$20, 000	21, 910	62, 987	9, 714	22, 678	22, 600	85, 665
\$20, 000 under \$25, 000	21, 249	49, 927	6, 207	16, 469	21, 451	66, 396
\$25, 000 under \$30, 000	23, 679	59, 087	11, 724	18, 530	24, 548	77, 617
\$30, 000 under \$35, 000	18, 353	45, 961	11, 796	22, 039	21, 143	68, 000
\$35, 000 under \$40, 000	15, 628	53, 088	7, 132	16, 175	15, 674	69, 263
\$40, 000 under \$45, 000	13, 031	37, 952	6, 796	13, 492	15, 091	51, 444
\$45, 000 under \$50, 000	19, 097	39, 109	8, 151	12, 653	19, 123	51, 763
\$50, 000 under \$60, 000	17, 317	68, 240	9, 554	28, 325	17, 709	96, 566
\$60, 000 under \$70, 000	10, 745	51, 506	6, 289	26, 270	11, 197	77, 776
\$70, 000 under \$80, 000	6, 226	35, 764	3, 652	25, 992	6, 657	61, 756
\$80, 000 under \$90, 000	2, 937	24, 567	731	13, 714	2, 978	38, 281
\$90, 000 under \$100, 000	3, 171	28, 118	2, 177	10, 797	3, 212	38, 915
\$100, 000 under \$150, 000	4, 623	74, 737	3, 356	44, 483	4, 664	119, 221
\$150, 000 under \$200, 000	1, 549	40, 364	1, 143	20, 579	1, 555	60, 943
\$200, 000 under \$500, 000	1, 309	87, 351	1, 097	68, 977	1, 333	156, 328
\$500, 000 under \$1, 000, 000	1, 188	36, 416	821	37, 707	1, 191	74, 123
\$1, 000, 000 or Over	310	76, 213	248	129, 857	311	206, 070
Total	262, 415	1, 059, 199	119, 538	584, 266	271, 450	1, 643, 464
Under \$25, 000	123, 251	300, 726	44, 871	94, 675	125, 064	395, 401
\$25, 000 under \$50, 000	89, 787	235, 197	45, 599	82, 889	95, 579	318, 086
\$50, 000 under \$100, 000	40, 396	208, 195	22, 404	105, 099	41, 753	313, 294
\$100, 000 or Over	8, 980	315, 081	6, 664	301, 602	9, 054	616, 684
UNDER \$8, 000	34, 064	54, 211	12, 253	31, 029	34, 587	85, 240
\$8, 000 under \$14, 000	40, 348	114, 692	14, 477	21, 903	40, 723	136, 595
Over \$14, 000	188, 004	890, 296	92, 809	531, 334	196, 141	1, 421, 630

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Separate Filers

Table II-13SE Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Wages	Wages	Pensions & Annuities	Pensions & Annuities	MA Bank Int. Before Exemp.	MA Bank Int. Before Exemp.
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5, 000	4, 771	16, 721	271	660	1, 880	1, 130
\$5, 000 under \$10, 000	5, 515	38, 914	437	1, 690	1, 920	1, 108
\$10, 000 under \$15, 000	5, 969	70, 266	394	2, 079	2, 057	1, 138
\$15, 000 under \$20, 000	6, 381	106, 514	351	2, 283	2, 270	935
\$20, 000 under \$25, 000	6, 422	138, 531	332	1, 831	2, 620	1, 106
\$25, 000 under \$30, 000	5, 508	144, 648	288	2, 003	2, 469	1, 148
\$30, 000 under \$35, 000	4, 094	127, 708	238	1, 804	2, 093	897
\$35, 000 under \$40, 000	3, 188	114, 676	191	1, 649	1, 798	975
\$40, 000 under \$45, 000	2, 363	95, 228	156	1, 655	1, 431	662
\$45, 000 under \$50, 000	1, 632	73, 752	109	884	1, 066	639
\$50, 000 under \$60, 000	2, 172	111, 953	149	1, 676	1, 526	908
\$60, 000 under \$70, 000	1, 083	64, 546	96	1, 386	791	702
\$70, 000 under \$80, 000	634	42, 986	53	879	484	357
\$80, 000 under \$90, 000	388	28, 687	44	594	311	337
\$90, 000 under \$100, 000	287	23, 941	28	439	251	291
\$100, 000 under \$150, 000	595	59, 424	81	1, 951	531	604
\$150, 000 under \$200, 000	218	30, 353	22	1, 039	201	378
\$200, 000 under \$500, 000	278	58, 618	36	1, 440	274	716
\$500, 000 under \$1, 000, 000	64	20, 892	10	945	68	296
\$1, 000, 000 or Over	51	42, 277	#	#	66	5, 632
Total	51, 613	1, 410, 635	3, 288	26, 985	24, 107	19, 960
Under \$25, 000	29, 058	370, 946	1, 785	8, 543	10, 747	5, 418
\$25, 000 under \$50, 000	16, 785	556, 012	982	7, 994	8, 857	4, 321
\$50, 000 under \$100, 000	4, 564	272, 114	370	4, 974	3, 363	2, 595
\$100, 000 or Over	1, 206	211, 563	151	5, 475	1, 140	7, 627

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers
NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Separate Filers

Table II-13SE Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	MA Bank Int. After Exemp.	MA Bank Int. After Exemp.	Business Income	Business Income	Business Loss	Business Loss
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5, 000	913	1, 006	819	6, 730	387	- 3, 548
\$5, 000 under \$10, 000	871	984	868	4, 946	136	- 419
\$10, 000 under \$15, 000	917	1, 006	701	5, 961	116	- 494
\$15, 000 under \$20, 000	924	794	595	6, 309	120	- 536
\$20, 000 under \$25, 000	1, 050	943	514	6, 458	99	- 330
\$25, 000 under \$30, 000	1, 068	990	445	6, 673	97	- 401
\$30, 000 under \$35, 000	991	755	343	5, 231	78	- 348
\$35, 000 under \$40, 000	856	852	240	3, 993	70	- 243
\$40, 000 under \$45, 000	715	563	214	3, 969	56	- 163
\$45, 000 under \$50, 000	576	562	171	3, 513	44	- 118
\$50, 000 under \$60, 000	869	793	249	6, 147	72	- 337
\$60, 000 under \$70, 000	460	642	145	4, 405	30	- 136
\$70, 000 under \$80, 000	324	316	102	3, 743	19	- 112
\$80, 000 under \$90, 000	201	312	70	3, 061	22	- 75
\$90, 000 under \$100, 000	170	271	66	3, 203	11	- 188
\$100, 000 under \$150, 000	396	559	158	9, 163	27	- 175
\$150, 000 under \$200, 000	159	360	54	3, 852	7	- 210
\$200, 000 under \$500, 000	229	691	83	10, 804	14	- 1, 407
\$500, 000 under \$1, 000, 000	63	290	19	3, 781	#	#
\$1, 000, 000 or Over	64	5, 626	16	4, 590	#	#
Total	11, 816	18, 315	5, 872	106, 532	1, 409	- 9, 366
Under \$25, 000	4, 675	4, 734	3, 497	30, 404	858	- 5, 326
\$25, 000 under \$50, 000	4, 206	3, 721	1, 413	23, 378	345	- 1, 272
\$50, 000 under \$100, 000	2, 024	2, 334	632	20, 559	154	- 847
\$100, 000 or Over	911	7, 526	330	32, 190	52	- 1, 921

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers
NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Separate Filers

Table II-13SE Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Rental, Royalty, REMIC, Trust Partnership, S co Income	Rental, Royalty, REMIC, Trust Partnership, S co Income	Rental, Royalty, REMIC, Trust Partnership, S co Loss	Rental, Royalty, REMIC, Trust Partnership, S co Loss	Unemployment Compensation	Unemployment Compensation
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	382	1,285	534	-103,418	315	579
\$5,000 under \$10,000	262	1,115	166	-809	670	1,842
\$10,000 under \$15,000	252	1,602	179	-1,151	756	2,454
\$15,000 under \$20,000	210	1,710	205	-1,083	722	2,590
\$20,000 under \$25,000	212	1,569	215	-1,403	587	2,238
\$25,000 under \$30,000	173	1,344	212	-1,215	407	1,676
\$30,000 under \$35,000	182	1,734	180	-1,023	257	1,037
\$35,000 under \$40,000	155	1,690	138	-757	143	533
\$40,000 under \$45,000	149	1,632	121	-660	101	329
\$45,000 under \$50,000	94	1,449	83	-661	66	253
\$50,000 under \$60,000	188	2,398	138	-805	70	217
\$60,000 under \$70,000	112	1,704	77	-897	27	77
\$70,000 under \$80,000	98	1,855	49	-832	11	27
\$80,000 under \$90,000	66	2,277	34	-337	7	31
\$90,000 under \$100,000	54	1,804	24	-477	#	#
\$100,000 under \$150,000	180	6,451	58	-1,257	5	23
\$150,000 under \$200,000	97	7,235	28	-621	5	9
\$200,000 under \$500,000	149	18,964	38	-1,411	0	0
\$500,000 under \$1,000,000	60	23,295	7	-262	#	#
\$1,000,000 or Over	49	111,978	11	-1,821	#	#
Total	3,124	193,089	2,497	-120,899	4,152	13,923
Under \$25,000	1,318	7,280	1,299	-107,863	3,050	9,702
\$25,000 under \$50,000	753	7,849	734	-4,316	974	3,827
\$50,000 under \$100,000	518	10,038	322	-3,348	116	359
\$100,000 or Over	535	167,922	142	-5,372	12	34

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Separate Filers

Table II-13SE Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Other 5.95% Income *	Other 5.95% Income *	Total 5.95% Income	Total 5.95% Income
	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income				
Under \$5,000	338	-7,476	6,863	-87,462
\$5,000 under \$10,000	330	826	6,766	49,090
\$10,000 under \$15,000	323	1,194	6,765	82,917
\$15,000 under \$20,000	305	908	6,939	119,488
\$20,000 under \$25,000	377	1,729	6,844	151,566
\$25,000 under \$30,000	315	1,367	5,825	157,084
\$30,000 under \$35,000	270	1,260	4,328	138,157
\$35,000 under \$40,000	209	1,265	3,360	123,657
\$40,000 under \$45,000	194	1,223	2,493	103,776
\$45,000 under \$50,000	138	1,059	1,738	80,693
\$50,000 under \$60,000	222	1,972	2,344	124,014
\$60,000 under \$70,000	121	1,931	1,177	73,658
\$70,000 under \$80,000	90	1,187	703	50,051
\$80,000 under \$90,000	69	577	449	35,128
\$90,000 under \$100,000	61	1,408	341	30,408
\$100,000 under \$150,000	140	3,528	731	79,666
\$150,000 under \$200,000	74	1,589	280	43,606
\$200,000 under \$500,000	106	4,874	363	92,574
\$500,000 under \$1,000,000	40	3,268	88	52,104
\$1,000,000 or Over	38	4,137	71	166,862
Total	3,760	27,825	58,468	1,667,039
Under \$25,000	1,673	-2,820	34,177	315,600
\$25,000 under \$50,000	1,126	6,173	17,744	603,368
\$50,000 under \$100,000	563	7,076	5,014	313,259
\$100,000 or Over	398	17,396	1,533	434,813

* Includes winnings, fees, taxable IRA/Keogh distributions, and other 5.95% income.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Separate Filers

Table II-13SE Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Interest & Dividends	Interest & Dividends	Capital Gain	Capital Gain	Total 12% Income	Total 12% Income
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5, 000	590	632	85	110	614	741
\$5, 000 under \$10, 000	169	229	61	111	185	339
\$10, 000 under \$15, 000	551	851	202	2, 286	709	3, 137
\$15, 000 under \$20, 000	141	162	44	113	152	275
\$20, 000 under \$25, 000	994	161	48	220	1, 006	381
\$25, 000 under \$30, 000	972	209	36	157	980	367
\$30, 000 under \$35, 000	458	855	29	67	464	922
\$35, 000 under \$40, 000	448	952	409	278	455	1, 230
\$40, 000 under \$45, 000	42	27	103	874	135	900
\$45, 000 under \$50, 000	110	1, 186	87	424	118	1, 610
\$50, 000 under \$60, 000	598	1, 218	558	263	603	1, 481
\$60, 000 under \$70, 000	206	2, 133	181	581	208	2, 714
\$70, 000 under \$80, 000	227	2, 281	217	1, 520	232	3, 802
\$80, 000 under \$90, 000	20	69	13	120	22	189
\$90, 000 under \$100, 000	12	32	#	#	12	43
\$100, 000 under \$150, 000	1, 098	2, 419	195	2, 426	1, 105	4, 845
\$150, 000 under \$200, 000	430	2, 428	409	1, 128	431	3, 555
\$200, 000 under \$500, 000	125	5, 975	45	5, 452	125	11, 427
\$500, 000 under \$1, 000, 000	65	7, 806	17	3, 009	66	10, 816
\$1, 000, 000 or Over	95	38, 071	69	25, 886	95	63, 957
Total	7, 350	67, 696	2, 810	45, 037	7, 716	112, 732
Under \$25, 000	2, 445	2, 034	440	2, 840	2, 666	4, 874
\$25, 000 under \$50, 000	2, 031	3, 229	664	1, 800	2, 153	5, 029
\$50, 000 under \$100, 000	1, 063	5, 734	971	2, 495	1, 077	8, 229
\$100, 000 or Over	1, 811	56, 699	735	37, 901	1, 820	94, 600

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers
NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Joint Filers

Table II-13J Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Wages	Wages	Pensions & Annuities	Pensions & Annuities	MA Bank Int. Before Exemp.	MA Bank Int. Before Exemp.
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5, 000	21, 580	136, 645	6, 347	17, 426	23, 572	31, 501
\$5, 000 under \$10, 000	28, 010	184, 140	15, 076	66, 131	29, 963	47, 917
\$10, 000 under \$15, 000	37, 466	381, 452	23, 287	155, 299	41, 804	83, 164
\$15, 000 under \$20, 000	43, 207	620, 209	19, 551	166, 151	40, 101	79, 740
\$20, 000 under \$25, 000	48, 058	913, 135	15, 856	157, 194	39, 086	67, 521
\$25, 000 under \$30, 000	52, 957	1, 261, 943	13, 165	141, 093	39, 965	58, 885
\$30, 000 under \$35, 000	58, 221	1, 677, 475	11, 626	129, 748	42, 886	50, 610
\$35, 000 under \$40, 000	64, 546	2, 181, 643	10, 542	114, 728	47, 675	47, 207
\$40, 000 under \$45, 000	68, 884	2, 673, 547	9, 760	103, 603	52, 527	44, 675
\$45, 000 under \$50, 000	69, 810	3, 053, 203	9, 220	94, 476	54, 799	41, 969
\$50, 000 under \$60, 000	130, 779	6, 644, 787	16, 171	162, 278	107, 511	78, 773
\$60, 000 under \$70, 000	107, 641	6, 477, 465	12, 656	132, 869	92, 680	68, 377
\$70, 000 under \$80, 000	81, 911	5, 683, 638	9, 379	102, 261	72, 402	56, 426
\$80, 000 under \$90, 000	58, 475	4, 562, 398	6, 797	81, 580	53, 079	46, 546
\$90, 000 under \$100, 000	40, 824	3, 528, 359	4, 803	63, 486	37, 562	37, 020
\$100, 000 under \$150, 000	82, 728	8, 528, 985	10, 833	184, 153	78, 373	100, 159
\$150, 000 under \$200, 000	25, 187	3, 435, 980	3, 393	79, 023	24, 841	44, 585
\$200, 000 under \$500, 000	27, 407	5, 688, 815	3, 907	110, 490	27, 905	80, 809
\$500, 000 under \$1, 000, 000	4, 325	1, 771, 936	697	27, 721	4, 579	30, 295
\$1, 000, 000 or Over	2, 059	2, 267, 928	327	29, 297	2, 136	38, 769
Total	1, 054, 075	61, 673, 682	203, 393	2, 119, 007	913, 446	1, 134, 947
Under \$25, 000	178, 321	2, 235, 580	80, 117	562, 202	174, 526	309, 843
\$25, 000 under \$50, 000	314, 418	10, 847, 811	54, 313	583, 648	237, 852	243, 345
\$50, 000 under \$100, 000	419, 630	26, 896, 648	49, 806	542, 474	363, 234	287, 142
\$100, 000 or Over	141, 706	21, 693, 644	19, 157	430, 683	137, 834	294, 617

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Joint Filers

Table II-13J Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	MA Bank Int. After Exemp.	MA Bank Int. After Exemp.	Business Income	Business Income	Business Loss	Business Loss
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5, 000	15, 237	27, 836	4, 392	29, 854	3, 176	-68, 450
\$5, 000 under \$10, 000	20, 574	43, 112	6, 558	31, 883	1, 309	- 7, 023
\$10, 000 under \$15, 000	28, 490	76, 497	9, 375	66, 612	1, 807	-9, 733
\$15, 000 under \$20, 000	25, 166	73, 660	10, 820	97, 704	2, 136	-10, 640
\$20, 000 under \$25, 000	22, 193	61, 922	11, 248	112, 442	2, 357	-11, 183
\$25, 000 under \$30, 000	20, 858	53, 432	11, 466	122, 200	2, 691	-12, 594
\$30, 000 under \$35, 000	20, 454	45, 021	11, 916	133, 809	2, 831	-11, 562
\$35, 000 under \$40, 000	21, 379	41, 170	12, 594	144, 685	3, 086	-11, 355
\$40, 000 under \$45, 000	22, 874	38, 064	12, 864	153, 387	3, 120	-11, 631
\$45, 000 under \$50, 000	23, 362	35, 113	12, 359	149, 683	3, 015	-10, 606
\$50, 000 under \$60, 000	47, 298	64, 937	22, 115	297, 086	5, 324	-17, 968
\$60, 000 under \$70, 000	43, 505	55, 873	17, 573	270, 084	4, 445	-14, 539
\$70, 000 under \$80, 000	36, 647	46, 170	13, 403	233, 616	3, 339	-11, 976
\$80, 000 under \$90, 000	28, 896	38, 711	10, 216	207, 472	2, 472	- 9, 048
\$90, 000 under \$100, 000	21, 896	31, 253	7, 523	182, 983	1, 761	- 6, 497
\$100, 000 under \$150, 000	50, 948	87, 457	18, 736	649, 766	3, 884	-18, 129
\$150, 000 under \$200, 000	18, 250	40, 290	7, 527	414, 699	1, 358	- 9, 562
\$200, 000 under \$500, 000	22, 680	75, 744	8, 905	776, 508	1, 527	-16, 836
\$500, 000 under \$1, 000, 000	4, 118	29, 426	1, 240	207, 285	270	- 4, 822
\$1, 000, 000 or Over	2, 005	38, 355	514	153, 841	112	-35, 262
Total	496, 830	1, 004, 043	211, 344	4, 435, 597	50, 020	- 309, 416
Under \$25, 000	111, 660	283, 027	42, 393	338, 495	10, 785	-107, 030
\$25, 000 under \$50, 000	108, 927	212, 800	61, 199	703, 763	14, 743	-57, 748
\$50, 000 under \$100, 000	178, 242	236, 944	70, 830	1, 191, 241	17, 341	-60, 028
\$100, 000 or Over	98, 001	271, 272	36, 922	2, 202, 099	7, 151	-84, 611
UNDER \$12, 000	47, 232	99, 017	14, 418	83, 858	5, 190	- 79, 266
\$12, 000 under \$21, 000	46, 911	135, 129	18, 983	163, 290	3, 677	-18, 739
Over \$21, 000	402, 687	769, 898	177, 943	4, 188, 450	41, 153	-211, 412

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Joint Filers

Table II-13J Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Rental, Royalty, REMIC, Trust Partnership, S co Income	Rental, Royalty, REMIC, Trust Partnership, S co Income	Rental, Royalty, REMIC, Trust Partnership, S co Loss	Rental, Royalty, REMIC, Trust Partnership, S co Loss	Unemployment Compensation	Unemployment Compensation
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	7,231	20,443	9,735	-532,670	1,726	4,006
\$5,000 under \$10,000	6,412	25,697	3,502	-22,609	3,378	9,119
\$10,000 under \$15,000	6,796	33,759	4,749	-30,161	5,499	16,378
\$15,000 under \$20,000	6,098	36,149	5,308	-33,271	6,477	21,771
\$20,000 under \$25,000	5,715	38,293	5,774	-37,666	7,260	26,141
\$25,000 under \$30,000	5,406	41,686	6,373	-41,431	8,176	30,274
\$30,000 under \$35,000	5,175	41,956	6,880	-42,647	9,150	34,067
\$35,000 under \$40,000	5,297	45,497	7,524	-47,349	9,968	36,669
\$40,000 under \$45,000	5,377	45,575	7,950	-48,035	9,990	36,452
\$45,000 under \$50,000	5,245	46,837	7,716	-46,761	9,646	35,001
\$50,000 under \$60,000	10,169	98,584	14,610	-87,366	15,872	58,243
\$60,000 under \$70,000	8,959	99,437	12,504	-80,650	10,378	37,889
\$70,000 under \$80,000	7,347	93,126	10,146	-65,932	6,100	22,923
\$80,000 under \$90,000	6,137	91,226	7,771	-58,218	3,458	13,208
\$90,000 under \$100,000	4,940	81,704	6,050	-44,927	2,049	7,766
\$100,000 under \$150,000	15,014	379,085	13,932	-111,662	3,209	12,721
\$150,000 under \$200,000	7,729	326,909	2,892	-42,947	653	2,563
\$200,000 under \$500,000	12,357	1,164,053	3,737	-95,625	416	1,901
\$500,000 under \$1,000,000	2,782	743,028	723	-40,398	39	194
\$1,000,000 or Over	1,406	1,487,609	370	-63,974	9	64
Total	135,592	4,940,655	138,246	-1,574,298	113,453	407,350
Under \$25,000	32,252	154,340	29,068	-656,376	24,340	77,415
\$25,000 under \$50,000	26,500	221,551	36,443	-226,222	46,930	172,464
\$50,000 under \$100,000	37,552	464,078	51,081	-337,094	37,857	140,029
\$100,000 or Over	39,288	4,100,685	21,654	-354,606	4,326	17,443
UNDER \$12,000	16,471	59,644	15,056	-566,582	7,181	19,206
\$12,000 under \$21,000	11,275	63,745	9,353	-59,971	11,312	37,201
Over \$21,000	107,846	4,817,265	113,837	-947,746	94,960	350,944

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Joint Filers

Table II-13J Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Other 5.95% Income *	Other 5.95% Income *	Total 5.95% Income	Total 5.95% Income
	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income				
Under \$5,000	5,449	-45,805	46,925	-410,715
\$5,000 under \$10,000	6,832	16,374	48,713	346,824
\$10,000 under \$15,000	10,024	32,139	61,698	722,241
\$15,000 under \$20,000	9,213	33,135	60,722	1,004,868
\$20,000 under \$25,000	8,269	34,269	60,343	1,294,548
\$25,000 under \$30,000	7,886	35,636	61,585	1,632,240
\$30,000 under \$35,000	7,563	32,882	64,723	2,040,750
\$35,000 under \$40,000	7,361	33,048	69,327	2,538,735
\$40,000 under \$45,000	7,643	34,676	72,686	3,025,637
\$45,000 under \$50,000	7,547	34,902	72,741	3,391,848
\$50,000 under \$60,000	14,424	71,974	135,160	7,292,554
\$60,000 under \$70,000	12,497	70,581	110,716	7,049,008
\$70,000 under \$80,000	10,094	61,876	84,136	6,165,702
\$80,000 under \$90,000	7,998	56,084	60,209	4,983,414
\$90,000 under \$100,000	6,209	51,823	42,214	3,895,950
\$100,000 under \$150,000	16,011	204,793	86,842	9,917,170
\$150,000 under \$200,000	7,114	127,788	27,197	4,374,742
\$200,000 under \$500,000	10,598	298,664	30,354	8,003,714
\$500,000 under \$1,000,000	2,301	129,078	4,933	2,863,449
\$1,000,000 or Over	1,273	116,297	2,314	3,994,155
Total	166,306	1,430,213	1,203,538	74,126,833
Under \$25,000	39,787	70,112	278,401	2,957,765
\$25,000 under \$50,000	38,000	171,144	341,062	12,629,210
\$50,000 under \$100,000	51,222	312,337	432,435	29,386,629
\$100,000 or Over	37,297	876,620	151,640	29,153,229
UNDER \$12,000	16,304	-16,637	120,340	190,499
\$12,000 under \$21,000	16,943	60,071	109,892	1,708,714
Over \$21,000	133,059	1,386,779	973,306	72,227,620

* Includes alimony received, winnings, fees, taxable IRA/Keogh distributions, and other 5.95% income.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Joint Filers

Table II-13J Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Interest & Dividends	Interest & Dividends	Capital Gain	Capital Gain	Total 12% Income	Total 12% Income
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5, 000	4, 941	25, 267	1, 824	29, 144	5, 426	54, 412
\$5, 000 under \$10, 000	18, 429	16, 629	5, 006	7, 475	19, 372	24, 104
\$10, 000 under \$15, 000	12, 583	28, 640	2, 806	7, 223	13, 021	35, 863
\$15, 000 under \$20, 000	24, 440	59, 187	7, 615	16, 646	25, 004	75, 833
\$20, 000 under \$25, 000	19, 450	50, 390	7, 569	22, 732	19, 811	73, 122
\$25, 000 under \$30, 000	18, 535	55, 280	8, 175	21, 056	19, 362	76, 336
\$30, 000 under \$35, 000	25, 100	63, 117	7, 298	16, 022	25, 987	79, 139
\$35, 000 under \$40, 000	24, 543	53, 404	9, 965	30, 323	25, 223	83, 728
\$40, 000 under \$45, 000	24, 464	41, 897	8, 197	24, 959	25, 262	66, 855
\$45, 000 under \$50, 000	24, 193	52, 716	10, 056	16, 928	25, 026	69, 644
\$50, 000 under \$60, 000	51, 518	107, 262	18, 189	37, 865	52, 065	145, 127
\$60, 000 under \$70, 000	36, 270	92, 542	17, 117	48, 095	37, 253	140, 637
\$70, 000 under \$80, 000	31, 308	68, 172	17, 047	37, 683	35, 234	105, 855
\$80, 000 under \$90, 000	30, 074	67, 270	14, 178	44, 482	31, 423	111, 752
\$90, 000 under \$100, 000	25, 807	70, 901	11, 891	43, 492	26, 623	114, 393
\$100, 000 under \$150, 000	50, 773	223, 892	27, 449	160, 854	52, 129	384, 746
\$150, 000 under \$200, 000	21, 568	158, 676	13, 239	128, 439	21, 708	287, 115
\$200, 000 under \$500, 000	20, 787	388, 680	12, 374	367, 353	21, 272	756, 033
\$500, 000 under \$1, 000, 000	3, 544	225, 834	2, 601	234, 302	3, 556	460, 136
\$1, 000, 000 or Over	2, 299	471, 617	1, 832	1, 201, 823	2, 307	1, 673, 440
Total	470, 626	2, 321, 372	204, 428	2, 496, 897	487, 064	4, 818, 269
Under \$25, 000	79, 843	180, 113	24, 820	83, 220	82, 635	263, 333
\$25, 000 under \$50, 000	116, 836	266, 414	43, 691	109, 289	120, 860	375, 702
\$50, 000 under \$100, 000	174, 977	406, 147	78, 422	211, 617	182, 598	617, 764
\$100, 000 or Over	98, 970	1, 468, 699	57, 495	2, 092, 771	100, 971	3, 561, 470
UNDER \$12, 000	29, 786	53, 169	8, 056	38, 302	31, 300	91, 471
\$12, 000 under \$21, 000	35, 431	91, 731	10, 943	27, 846	36, 379	119, 577
Over \$21, 000	405, 409	2, 176, 473	185, 430	2, 430, 748	419, 384	4, 607, 221

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Head of Household Filers

Table II-13H Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Wages	Wages	Pensions & Annuities	Pensions & Annuities	MA Bank Int. Before Exemp.	MA Bank Int. Before Exemp.
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5, 000	16, 785	48, 508	712	1, 521	3, 757	2, 356
\$5, 000 under \$10, 000	25, 338	178, 060	1, 927	7, 861	7, 184	5, 542
\$10, 000 under \$15, 000	31, 996	373, 065	2, 516	13, 445	10, 351	8, 130
\$15, 000 under \$20, 000	34, 339	570, 932	2, 221	12, 203	12, 351	7, 356
\$20, 000 under \$25, 000	30, 300	651, 463	2, 042	11, 099	12, 841	6, 515
\$25, 000 under \$30, 000	22, 841	599, 987	1, 793	10, 551	11, 476	6, 241
\$30, 000 under \$35, 000	17, 410	540, 071	1, 483	8, 916	10, 011	5, 166
\$35, 000 under \$40, 000	13, 249	474, 304	1, 082	8, 127	8, 510	4, 637
\$40, 000 under \$45, 000	9, 913	399, 241	883	6, 245	6, 934	3, 981
\$45, 000 under \$50, 000	6, 942	310, 703	670	5, 710	5, 114	3, 168
\$50, 000 under \$60, 000	7, 638	388, 837	785	7, 852	6, 018	4, 578
\$60, 000 under \$70, 000	3, 628	212, 090	444	6, 056	3, 020	2, 986
\$70, 000 under \$80, 000	1, 901	124, 561	261	3, 858	1, 657	1, 903
\$80, 000 under \$90, 000	1, 000	73, 325	136	2, 161	922	1, 034
\$90, 000 under \$100, 000	621	49, 123	93	2, 261	590	663
\$100, 000 under \$150, 000	1, 264	120, 423	168	3, 827	1, 292	2, 248
\$150, 000 under \$200, 000	405	53, 660	55	2, 018	438	876
\$200, 000 under \$500, 000	397	80, 260	60	1, 764	449	1, 250
\$500, 000 under \$1, 000, 000	77	26, 223	7	693	87	418
\$1, 000, 000 or Over	28	27, 993	4	88	37	373
Total	226, 072	5, 302, 829	17, 342	116, 257	103, 039	69, 420
Under \$25, 000	138, 758	1, 822, 029	9, 418	46, 129	46, 484	29, 900
\$25, 000 under \$50, 000	70, 355	2, 324, 305	5, 911	39, 549	42, 045	23, 192
\$50, 000 under \$100, 000	14, 788	847, 937	1, 719	22, 188	12, 207	11, 164
\$100, 000 or Over	2, 171	308, 558	294	8, 390	2, 303	5, 165

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Head of Household Filers

Table II-13H Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	MA Bank Int. After Exemp.	MA Bank Int. After Exemp.	Business Income	Business Income	Business Loss	Business Loss
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5, 000	2, 029	2, 096	1, 241	3, 546	415	- 18, 694
\$5, 000 under \$10, 000	3, 516	5, 070	3, 018	16, 867	272	- 1, 083
\$10, 000 under \$15, 000	4, 726	7, 465	3, 058	25, 367	298	- 1, 126
\$15, 000 under \$20, 000	5, 127	6, 591	2, 064	19, 703	373	- 1, 322
\$20, 000 under \$25, 000	5, 337	5, 714	1, 466	14, 679	344	- 1, 020
\$25, 000 under \$30, 000	5, 142	5, 493	1, 155	12, 493	324	- 898
\$30, 000 under \$35, 000	4, 602	4, 502	877	10, 599	260	- 765
\$35, 000 under \$40, 000	4, 165	4, 048	709	8, 943	238	- 625
\$40, 000 under \$45, 000	3, 572	3, 483	635	8, 976	193	- 519
\$45, 000 under \$50, 000	2, 778	2, 793	505	7, 767	146	- 502
\$50, 000 under \$60, 000	3, 425	4, 126	621	11, 107	190	- 594
\$60, 000 under \$70, 000	1, 928	2, 741	366	8, 482	110	- 440
\$70, 000 under \$80, 000	1, 089	1, 768	286	8, 701	62	- 185
\$80, 000 under \$90, 000	634	958	163	5, 737	37	- 201
\$90, 000 under \$100, 000	428	612	110	5, 201	33	- 198
\$100, 000 under \$150, 000	1, 002	2, 133	308	17, 098	64	- 356
\$150, 000 under \$200, 000	350	837	123	9, 264	18	- 115
\$200, 000 under \$500, 000	400	1, 208	131	15, 421	26	- 235
\$500, 000 under \$1, 000, 000	83	409	15	2, 751	6	- 361
\$1, 000, 000 or Over	37	369	5	1, 713	3	- 90
Total	50, 370	62, 416	16, 856	214, 416	3, 412	- 29, 328
Under \$25, 000	20, 735	26, 936	10, 847	80, 162	1, 702	- 23, 244
\$25, 000 under \$50, 000	20, 259	20, 319	3, 881	48, 778	1, 161	- 3, 308
\$50, 000 under \$100, 000	7, 504	10, 205	1, 546	39, 228	432	- 1, 618
\$100, 000 or Over	1, 872	4, 956	582	46, 248	117	- 1, 158

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Head of Household Filers

Table II-13H Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Rental, Royalty, REMIC, Trust Partnership, S co Income	Rental, Royalty, REMIC, Trust Partnership, S co Income	Rental, Royalty, REMIC, Trust Partnership, S co Loss	Rental, Royalty, REMIC, Trust Partnership, S co Loss	Unemployment Compensation	Unemployment Compensation
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	604	1,188	1,018	-17,797	996	1,547
\$5,000 under \$10,000	934	3,158	786	-3,913	3,756	8,769
\$10,000 under \$15,000	1,000	4,174	1,112	-5,612	5,587	15,951
\$15,000 under \$20,000	834	3,599	1,363	-6,571	4,456	14,723
\$20,000 under \$25,000	821	3,821	1,347	-6,245	2,750	10,140
\$25,000 under \$30,000	704	3,398	1,184	-5,701	1,677	6,425
\$30,000 under \$35,000	592	3,161	1,054	-4,859	1,062	4,235
\$35,000 under \$40,000	554	3,533	842	-3,940	627	2,359
\$40,000 under \$45,000	471	3,325	682	-3,219	391	1,395
\$45,000 under \$50,000	365	2,725	572	-3,215	235	806
\$50,000 under \$60,000	474	4,454	670	-3,769	202	669
\$60,000 under \$70,000	340	4,631	401	-2,137	91	311
\$70,000 under \$80,000	249	4,276	225	-1,350	41	126
\$80,000 under \$90,000	158	3,699	146	-1,176	17	64
\$90,000 under \$100,000	112	2,297	102	-1,059	13	38
\$100,000 under \$150,000	330	12,298	216	-1,732	23	78
\$150,000 under \$200,000	149	8,826	61	-481	7	24
\$200,000 under \$500,000	209	22,014	59	-782	3	11
\$500,000 under \$1,000,000	63	22,241	14	-1,074	#	#
\$1,000,000 or Over	22	21,785	10	-1,530	#	#
Total	8,985	138,603	11,864	-76,161	21,937	67,704
Under \$25,000	4,193	15,940	5,626	-40,138	17,545	51,131
\$25,000 under \$50,000	2,686	16,142	4,334	-20,934	3,992	15,220
\$50,000 under \$100,000	1,333	19,357	1,544	-9,491	364	1,208
\$100,000 or Over	773	87,165	360	-5,599	36	145

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Head of Household Filers

Table II-13H Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Other 5.95% Income *	Other 5.95% Income *	Total 5.95% Income	Total 5.95% Income
	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income				
Under \$5,000	782	-3,164	19,795	18,752
\$5,000 under \$10,000	1,451	4,023	29,124	218,813
\$10,000 under \$15,000	1,947	7,258	35,609	439,987
\$15,000 under \$20,000	1,930	7,800	36,303	627,657
\$20,000 under \$25,000	1,820	8,318	31,470	697,970
\$25,000 under \$30,000	1,639	8,001	23,628	639,749
\$30,000 under \$35,000	1,468	9,061	17,951	574,921
\$35,000 under \$40,000	1,199	8,209	13,688	504,958
\$40,000 under \$45,000	974	7,621	10,226	426,548
\$45,000 under \$50,000	827	7,421	7,183	334,208
\$50,000 under \$60,000	1,021	11,179	7,965	423,861
\$60,000 under \$70,000	608	10,148	3,866	241,881
\$70,000 under \$80,000	367	8,123	2,085	149,880
\$80,000 under \$90,000	239	4,768	1,113	89,334
\$90,000 under \$100,000	177	4,565	714	62,840
\$100,000 under \$150,000	415	14,763	1,522	168,531
\$150,000 under \$200,000	140	6,126	512	80,158
\$200,000 under \$500,000	184	8,900	514	128,561
\$500,000 under \$1,000,000	41	4,293	101	55,208
\$1,000,000 or Over	23	708	40	51,036
Total	17,252	138,121	243,409	5,934,856
Under \$25,000	7,930	24,235	152,301	2,003,180
\$25,000 under \$50,000	6,107	40,313	72,676	2,480,385
\$50,000 under \$100,000	2,412	38,783	15,743	967,797
\$100,000 or Over	803	34,789	2,689	483,495

* Includes alimony received, winnings, fees, taxable IRA/Keogh distributions, and other 5.95% income.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Head of Household Filers

Table II-13H Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Interest & Dividends	Interest & Dividends	Capital Gain	Capital Gain	Total 12% Income	Total 12% Income
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5, 000	842	241	58	96	865	337
\$5, 000 under \$10, 000	3, 059	3, 215	1, 300	655	3, 075	3, 869
\$10, 000 under \$15, 000	1, 361	2, 923	316	345	1, 379	3, 268
\$15, 000 under \$20, 000	3, 728	3, 595	646	2, 134	3, 742	5, 730
\$20, 000 under \$25, 000	5, 411	7, 715	2, 110	3, 850	5, 944	11, 565
\$25, 000 under \$30, 000	3, 116	4, 946	741	516	3, 705	5, 462
\$30, 000 under \$35, 000	1, 480	2, 041	779	880	1, 575	2, 922
\$35, 000 under \$40, 000	2, 126	6, 961	977	852	2, 130	7, 813
\$40, 000 under \$45, 000	2, 852	4, 976	378	2, 194	2, 861	7, 171
\$45, 000 under \$50, 000	2, 384	2, 234	223	1, 785	2, 526	4, 019
\$50, 000 under \$60, 000	2, 420	3, 483	552	5, 123	2, 450	8, 605
\$60, 000 under \$70, 000	2, 576	4, 517	1, 177	4, 717	2, 883	9, 234
\$70, 000 under \$80, 000	2, 288	3, 777	1, 287	2, 868	2, 324	6, 645
\$80, 000 under \$90, 000	177	1, 977	168	845	178	2, 821
\$90, 000 under \$100, 000	427	1, 877	422	1, 480	427	3, 358
\$100, 000 under \$150, 000	412	6, 118	402	10, 084	415	16, 202
\$150, 000 under \$200, 000	457	3, 319	36	4, 163	468	7, 483
\$200, 000 under \$500, 000	38	4, 411	21	3, 645	38	8, 056
\$500, 000 under \$1, 000, 000	59	4, 181	56	8, 071	59	12, 251
\$1, 000, 000 or Over	31	24, 318	25	16, 730	31	41, 047
Total	35, 241	96, 826	11, 676	71, 032	37, 073	167, 858
Under \$25, 000	14, 400	17, 690	4, 430	7, 080	15, 004	24, 769
\$25, 000 under \$50, 000	11, 958	21, 159	3, 099	6, 227	12, 797	27, 386
\$50, 000 under \$100, 000	7, 888	15, 631	3, 607	15, 033	8, 262	30, 664
\$100, 000 or Over	996	42, 346	540	42, 693	1, 010	85, 039

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
All Filers

Table II-14 Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Retirement (FICA)	Retirement (FICA)	Retirement (Spouse)	Retirement (Spouse)	Child Under 15, Disabled Dependent/Spous	Child Under 15, Disabled Dependent/Spous
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5, 000	260, 439	58, 661	9, 055	3, 640	1, 317	782
\$5, 000 under \$10, 000	232, 375	126, 205	12, 911	5, 686	1, 875	1, 999
\$10, 000 under \$15, 000	212, 071	189, 822	19, 947	12, 250	3, 910	6, 068
\$15, 000 under \$20, 000	210, 119	259, 639	25, 385	19, 524	6, 544	12, 411
\$20, 000 under \$25, 000	204, 896	318, 303	30, 106	27, 500	6, 895	14, 491
\$25, 000 under \$30, 000	181, 326	319, 346	34, 393	34, 347	6, 119	13, 056
\$30, 000 under \$35, 000	156, 939	283, 540	39, 671	40, 814	5, 783	12, 245
\$35, 000 under \$40, 000	137, 942	251, 798	45, 739	49, 284	5, 777	12, 425
\$40, 000 under \$45, 000	121, 724	224, 817	51, 258	58, 380	5, 984	13, 148
\$45, 000 under \$50, 000	106, 905	199, 394	54, 529	66, 288	6, 097	13, 611
\$50, 000 under \$60, 000	174, 573	330, 294	107, 474	144, 558	12, 013	27, 737
\$60, 000 under \$70, 000	129, 180	248, 242	91, 696	137, 618	10, 976	26, 797
\$70, 000 under \$80, 000	93, 521	181, 526	71, 155	114, 092	9, 363	23, 947
\$80, 000 under \$90, 000	65, 442	127, 543	50, 920	84, 731	6, 990	18, 482
\$90, 000 under \$100, 000	45, 384	88, 812	35, 317	59, 527	4, 987	13, 483
\$100, 000 under \$150, 000	92, 877	181, 981	68, 900	114, 779	10, 431	29, 723
\$150, 000 under \$200, 000	28, 830	56, 528	19, 033	30, 057	3, 137	9, 378
\$200, 000 under \$500, 000	32, 020	62, 923	18, 217	27, 320	2, 866	8, 889
\$500, 000 under \$1, 000, 000	5, 190	10, 179	2, 308	3, 342	279	902
\$1, 000, 000 or Over	2, 516	4, 911	898	1, 226	93	325
Total	2, 494, 269	3, 524, 462	788, 912	1, 034, 963	111, 436	259, 897
Under \$25, 000	1, 119, 900	952, 629	97, 404	68, 600	20, 541	35, 751
\$25, 000 under \$50, 000	704, 836	1, 278, 895	225, 590	249, 113	29, 760	64, 484
\$50, 000 under \$100, 000	508, 100	976, 416	356, 562	540, 525	44, 329	110, 445
\$100, 000 or Over	161, 433	316, 522	109, 356	176, 725	16, 806	49, 217

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
All Filers

Table II-14 Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Dependent Under 12	Dependent Under 12	Rental Deduction	Rental Deduction	Other Deduction*	Other Deduction*
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	19,166	8,971	29,760	46,785	3,679	8,301
\$5,000 under \$10,000	24,110	12,971	63,749	110,909	3,996	7,790
\$10,000 under \$15,000	29,161	16,444	91,153	173,959	4,975	12,994
\$15,000 under \$20,000	31,326	17,973	102,072	205,665	5,375	15,880
\$20,000 under \$25,000	28,975	16,701	100,271	209,466	5,902	19,091
\$25,000 under \$30,000	26,713	15,450	85,451	183,551	6,444	22,373
\$30,000 under \$35,000	27,325	15,873	68,268	150,461	7,233	25,345
\$35,000 under \$40,000	28,264	16,524	53,445	119,690	7,796	27,657
\$40,000 under \$45,000	28,511	16,746	40,480	91,462	8,139	28,855
\$45,000 under \$50,000	27,145	15,993	30,863	70,248	8,122	29,197
\$50,000 under \$60,000	47,315	28,008	40,454	92,301	15,088	55,843
\$60,000 under \$70,000	35,044	20,801	22,787	52,004	13,147	51,896
\$70,000 under \$80,000	24,440	14,524	13,202	30,171	10,611	44,791
\$80,000 under \$90,000	16,494	9,810	7,779	17,787	8,195	35,544
\$90,000 under \$100,000	11,282	6,697	4,849	10,956	6,132	30,261
\$100,000 under \$150,000	22,825	13,533	8,728	19,889	13,213	79,763
\$150,000 under \$200,000	7,691	4,557	2,315	5,320	4,085	37,177
\$200,000 under \$500,000	9,069	5,369	1,927	4,456	3,835	59,255
\$500,000 under \$1,000,000	1,440	851	240	545	456	12,766
\$1,000,000 or Over	709	420	101	235	185	11,338
Total	447,005	258,217	767,894	1,595,862	136,590	616,108
Under \$25,000	132,738	73,060	387,005	746,786	23,909	64,056
\$25,000 under \$50,000	137,958	80,586	278,507	615,413	37,734	133,427
\$50,000 under \$100,000	134,575	79,840	89,071	203,219	53,173	218,326
\$100,000 or Over	41,734	24,731	13,311	30,445	21,774	200,299

* From Schedule Y, line 5.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
All Filers

Table II-14 Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Medical and Dental Expenses	Medical and Dental Expenses	Blindness Exemption	Blindness Exemption	Adoption Agency Exemption	Adoption Agency Exemption
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5, 000	14, 326	171, 756	1, 241	2, 743	241	2, 877
\$5, 000 under \$10, 000	11, 793	77, 508	1, 228	2, 722	142	802
\$10, 000 under \$15, 000	15, 539	73, 537	1, 238	2, 761	166	712
\$15, 000 under \$20, 000	16, 410	65, 685	870	1, 932	138	612
\$20, 000 under \$25, 000	15, 587	54, 878	675	1, 509	168	855
\$25, 000 under \$30, 000	14, 170	45, 428	482	1, 082	120	414
\$30, 000 under \$35, 000	12, 331	37, 639	373	823	116	328
\$35, 000 under \$40, 000	10, 878	32, 111	270	602	118	384
\$40, 000 under \$45, 000	9, 267	27, 411	262	591	115	558
\$45, 000 under \$50, 000	7, 446	21, 535	199	444	94	473
\$50, 000 under \$60, 000	10, 586	32, 765	274	613	180	736
\$60, 000 under \$70, 000	6, 589	23, 928	187	420	151	666
\$70, 000 under \$80, 000	4, 144	17, 787	126	284	123	764
\$80, 000 under \$90, 000	2, 391	11, 020	80	185	95	568
\$90, 000 under \$100, 000	1, 532	8, 448	68	150	66	522
\$100, 000 under \$150, 000	2, 719	20, 936	142	323	132	1, 010
\$150, 000 under \$200, 000	608	7, 060	50	110	45	581
\$200, 000 under \$500, 000	464	8, 838	47	103	24	208
\$500, 000 under \$1, 000, 000	33	1, 394	7	15	#	#
\$1, 000, 000 or Over	17	1, 030	6	13	#	#
Total	156, 830	740, 694	7, 825	17, 425	2, 237	14, 255
Under \$25, 000	73, 655	443, 363	5, 252	11, 667	855	5, 858
\$25, 000 under \$50, 000	54, 092	164, 123	1, 586	3, 542	563	2, 157
\$50, 000 under \$100, 000	25, 242	93, 949	735	1, 651	615	3, 256
\$100, 000 or Over	3, 841	39, 259	252	565	204	2, 984

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
All Filers

Table II-14 Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Personal Exemptions	Personal Exemptions	Dependent Exemptions	Dependent Exemptions	Age 65 and Over Exemptions	Age 65 and Over Exemptions
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	376,196	965,119	41,949	71,382	48,080	43,790
\$5,000 under \$10,000	309,484	823,924	45,984	74,070	62,910	57,560
\$10,000 under \$15,000	276,510	787,438	56,404	91,188	60,530	59,228
\$15,000 under \$20,000	253,095	734,294	62,175	102,956	39,494	39,586
\$20,000 under \$25,000	234,878	687,511	60,614	103,217	27,347	27,325
\$25,000 under \$30,000	203,145	610,939	55,582	96,592	19,734	19,455
\$30,000 under \$35,000	172,856	544,343	54,630	97,080	14,375	14,130
\$35,000 under \$40,000	150,046	499,141	54,937	100,049	10,751	10,505
\$40,000 under \$45,000	131,119	460,717	55,034	101,816	8,273	8,066
\$45,000 under \$50,000	113,965	419,449	52,438	98,284	6,468	6,284
\$50,000 under \$60,000	184,190	712,219	93,271	177,146	9,210	8,973
\$60,000 under \$70,000	135,199	545,716	74,236	140,960	6,036	5,944
\$70,000 under \$80,000	97,473	402,099	55,521	105,853	4,145	4,108
\$80,000 under \$90,000	68,069	283,578	39,668	76,035	2,932	2,935
\$90,000 under \$100,000	47,318	197,849	27,931	53,590	2,180	2,225
\$100,000 under \$150,000	97,751	408,010	56,980	109,805	5,974	6,126
\$150,000 under \$200,000	30,796	128,240	18,166	35,962	2,534	2,689
\$200,000 under \$500,000	34,303	142,902	20,327	41,657	3,236	3,401
\$500,000 under \$1,000,000	5,658	23,447	3,018	6,351	648	677
\$1,000,000 or Over	2,762	11,224	1,436	3,045	333	363
Total	2,924,813	9,388,160	930,301	1,687,038	335,190	323,371
Under \$25,000	1,450,163	3,998,285	267,126	442,813	238,361	227,488
\$25,000 under \$50,000	771,131	2,534,590	272,621	493,821	59,601	58,440
\$50,000 under \$100,000	532,249	2,141,462	290,627	553,584	24,503	24,185
\$100,000 or Over	171,270	713,823	99,927	196,820	12,725	13,257

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
All Filers

Table II-14 Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Limited Income Credit	Limited Income Credit	Credits For Taxes Paid Out Of State	Credits For Taxes Paid Out Of State	Energy Credit	Energy Credit
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5, 000	2, 022	348	949	2, 091	7	3
\$5, 000 under \$10, 000	80, 228	20, 296	2, 101	272	8	1
\$10, 000 under \$15, 000	158, 798	30, 241	3, 197	554	23	5
\$15, 000 under \$20, 000	68, 037	11, 384	3, 861	965	23	9
\$20, 000 under \$25, 000	9, 942	1, 214	4, 177	1, 409	22	12
\$25, 000 under \$30, 000	427	78	4, 271	1, 931	29	15
\$30, 000 under \$35, 000	154	21	4, 256	2, 474	25	15
\$35, 000 under \$40, 000	112	12	4, 342	2, 875	19	8
\$40, 000 under \$45, 000	75	6	4, 109	3, 121	30	18
\$45, 000 under \$50, 000	51	10	4, 049	3, 354	27	17
\$50, 000 under \$60, 000	91	7	7, 228	7, 119	35	28
\$60, 000 under \$70, 000	64	13	5, 561	6, 837	21	18
\$70, 000 under \$80, 000	48	7	4, 238	6, 311	23	17
\$80, 000 under \$90, 000	33	3	3, 047	5, 151	20	15
\$90, 000 under \$100, 000	14	8	2, 098	3, 994	6	3
\$100, 000 under \$150, 000	54	4	4, 967	11, 215	28	23
\$150, 000 under \$200, 000	14	10	2, 166	6, 332	9	6
\$200, 000 under \$500, 000	13	5	3, 607	16, 220	18	15
\$500, 000 under \$1, 000, 000	#	#	1, 137	9, 412	3	2
\$1, 000, 000 or Over	0	0	782	26, 947	#	#
Total	320, 178	63, 665	70, 143	118, 583	378	231
Under \$25, 000	319, 027	63, 482	14, 285	5, 290	83	30
\$25, 000 under \$50, 000	819	126	21, 027	13, 754	130	73
\$50, 000 under \$100, 000	250	38	22, 172	29, 412	105	80
\$100, 000 or Over	82	19	12, 659	70, 127	60	48

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
All Filers

Table II-14 Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Lead Paint Credit	Lead Paint Credit	Economic Oppportunity Area Credit	Economic Oppportunity Area Credit	More Than One Credit *	More Than One Credit *
	Count	\$,000	Count	\$,000	Count	\$,000
Under \$5,000	69	57	5	1	3	3
\$5,000 under \$10,000	45	42	#	#	#	#
\$10,000 under \$15,000	88	54	#	#	8	1
\$15,000 under \$20,000	146	107	4	2	9	5
\$20,000 under \$25,000	153	181	6	3	7	2
\$25,000 under \$30,000	154	178	8	5	7	5
\$30,000 under \$35,000	133	184	4	2	15	11
\$35,000 under \$40,000	127	185	#	#	20	24
\$40,000 under \$45,000	127	203	4	7	13	13
\$45,000 under \$50,000	116	170	#	#	11	14
\$50,000 under \$60,000	167	266	5	7	19	28
\$60,000 under \$70,000	131	236	3	5	12	22
\$70,000 under \$80,000	94	175	#	#	10	17
\$80,000 under \$90,000	74	134	5	16	9	26
\$90,000 under \$100,000	47	108	#	#	9	24
\$100,000 under \$150,000	117	273	7	7	23	78
\$150,000 under \$200,000	40	89	#	#	8	27
\$200,000 under \$500,000	54	187	6	40	8	54
\$500,000 under \$1,000,000	11	24	3	20	5	23
\$1,000,000 or Over	5	6	0	0	7	93
Total	1,898	2,858	73	128	205	471
Under \$25,000	501	440	19	6	29	12
\$25,000 under \$50,000	657	920	19	19	66	66
\$50,000 under \$100,000	513	918	17	32	59	118
\$100,000 or Over	227	579	18	70	51	275

* With the exception of the Limited Income Credit, Detailed credit amounts for taxpayers claiming more than one credit cannot be reported.

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Single Filers

Table II-14SI Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Retirement (FICA)	Retirement (FICA)	Retirement (Spouse)	Retirement (Spouse)	Child Under 15, Disabled Dependent/Spous	Child Under 15, Disabled Dependent/Spous
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5, 000	222, 825	46, 324	0	0	258	98
\$5, 000 under \$10, 000	178, 732	95, 688	0	0	240	188
\$10, 000 under \$15, 000	142, 368	128, 739	0	0	297	404
\$15, 000 under \$20, 000	132, 230	167, 711	0	0	352	594
\$20, 000 under \$25, 000	126, 280	204, 756	0	0	301	551
\$25, 000 under \$30, 000	105, 694	196, 947	0	0	191	350
\$30, 000 under \$35, 000	81, 603	156, 411	0	0	166	293
\$35, 000 under \$40, 000	60, 631	117, 186	0	0	121	225
\$40, 000 under \$45, 000	43, 488	84, 528	0	0	64	97
\$45, 000 under \$50, 000	30, 707	59, 887	0	0	49	83
\$50, 000 under \$60, 000	36, 545	71, 449	0	0	53	85
\$60, 000 under \$70, 000	18, 059	35, 357	0	0	40	86
\$70, 000 under \$80, 000	9, 707	18, 976	0	0	25	40
\$80, 000 under \$90, 000	5, 758	11, 227	0	0	12	27
\$90, 000 under \$100, 000	3, 627	7, 043	0	0	12	35
\$100, 000 under \$150, 000	7, 551	14, 593	0	0	31	79
\$150, 000 under \$200, 000	2, 327	4, 480	0	0	6	13
\$200, 000 under \$500, 000	2, 499	4, 763	0	0	5	14
\$500, 000 under \$1, 000, 000	410	769	0	0	#	#
\$1, 000, 000 or Over	271	512	0	0	0	0
Total	1, 211, 312	1, 427, 345	0	0	2, 225	3, 270
Under \$25, 000	802, 435	643, 218	0	0	1, 448	1, 834
\$25, 000 under \$50, 000	322, 123	614, 958	0	0	591	1, 049
\$50, 000 under \$100, 000	73, 696	144, 052	0	0	142	274
\$100, 000 or Over	13, 058	25, 117	0	0	44	114
UNDER \$8, 000	337, 025	99, 787	0	0	397	197
\$8, 000 under \$14, 000	179, 964	142, 501	0	0	342	414
Over \$14, 000	694, 323	1, 185, 058	0	0	1, 486	2, 659

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Single Filers

Table II-14SI Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Dependent Under 12	Dependent Under 12	Rental Deduction	Rental Deduction	Other Deduction*	Other Deduction*
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	2,745	1,591	19,899	30,649	2,216	3,768
\$5,000 under \$10,000	2,980	1,755	43,474	74,306	2,452	4,293
\$10,000 under \$15,000	2,414	1,434	57,435	106,405	2,655	6,970
\$15,000 under \$20,000	2,084	1,244	61,949	120,840	2,785	9,205
\$20,000 under \$25,000	1,615	962	62,722	127,885	3,037	11,246
\$25,000 under \$30,000	1,232	734	53,813	114,066	3,093	11,782
\$30,000 under \$35,000	886	529	40,871	89,564	3,377	13,104
\$35,000 under \$40,000	690	411	29,107	65,195	3,373	13,009
\$40,000 under \$45,000	514	307	19,402	44,071	3,081	12,292
\$45,000 under \$50,000	289	172	12,831	29,420	2,695	11,010
\$50,000 under \$60,000	378	225	14,242	33,041	4,040	17,010
\$60,000 under \$70,000	218	129	6,579	15,515	2,402	12,369
\$70,000 under \$80,000	108	64	3,407	8,052	1,426	8,584
\$80,000 under \$90,000	73	44	1,963	4,668	866	6,108
\$90,000 under \$100,000	58	34	1,203	2,831	633	4,904
\$100,000 under \$150,000	114	68	2,207	5,212	1,402	14,407
\$150,000 under \$200,000	41	25	641	1,516	475	6,816
\$200,000 under \$500,000	34	20	580	1,385	512	13,836
\$500,000 under \$1,000,000	5	3	79	186	59	2,152
\$1,000,000 or Over	3	2	42	103	54	5,790
Total	16,481	9,753	432,446	874,910	40,653	188,716
Under \$25,000	11,838	6,986	245,479	460,085	13,145	35,482
\$25,000 under \$50,000	3,611	2,153	156,024	342,316	15,619	61,259
\$50,000 under \$100,000	835	497	27,394	64,107	9,387	48,975
\$100,000 or Over	197	118	3,549	8,403	2,502	43,000
UNDER \$8,000	4,573	2,664	42,113	67,352	3,565	5,940
\$8,000 under \$14,000	3,094	1,835	66,832	121,687	3,260	7,653
Over \$14,000	8,814	5,254	323,501	685,872	33,828	175,122

* From Schedule Y, line 5.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Single Filers

Table II-14SI Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Medical and Dental Expenses	Medical and Dental Expenses	Blindness Exemption	Blindness Exemption	Adoption Agency Exemption	Adoption Agency Exemption
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5, 000	7, 619	126, 969	803	1, 761	146	2, 309
\$5, 000 under \$10, 000	6, 960	53, 579	745	1, 646	94	500
\$10, 000 under \$15, 000	7, 877	41, 068	564	1, 243	85	453
\$15, 000 under \$20, 000	6, 616	27, 935	321	708	69	378
\$20, 000 under \$25, 000	5, 073	19, 903	253	557	62	292
\$25, 000 under \$30, 000	3, 811	14, 083	162	356	47	180
\$30, 000 under \$35, 000	2, 740	10, 283	122	268	29	55
\$35, 000 under \$40, 000	2, 032	8, 528	70	156	28	63
\$40, 000 under \$45, 000	1, 430	6, 289	65	145	23	154
\$45, 000 under \$50, 000	1, 126	5, 348	33	73	17	160
\$50, 000 under \$60, 000	1, 369	7, 329	59	130	25	165
\$60, 000 under \$70, 000	691	6, 304	38	84	21	102
\$70, 000 under \$80, 000	361	4, 372	16	35	9	77
\$80, 000 under \$90, 000	204	2, 684	10	22	5	41
\$90, 000 under \$100, 000	151	2, 115	8	18	#	3
\$100, 000 under \$150, 000	282	5, 414	19	42	#	#
\$150, 000 under \$200, 000	86	2, 960	14	31	#	#
\$200, 000 under \$500, 000	80	2, 947	9	20	0	0
\$500, 000 under \$1, 000, 000	7	626	0	0	#	#
\$1, 000, 000 or Over	3	402	3	7	#	#
Total	48, 518	349, 138	3, 314	7, 300	667	6, 227
Under \$25, 000	34, 145	269, 454	2, 686	5, 915	456	3, 932
\$25, 000 under \$50, 000	11, 139	44, 531	452	998	144	612
\$50, 000 under \$100, 000	2, 776	22, 803	131	288	62	406
\$100, 000 or Over	458	12, 349	45	99	5	1, 277
UNDER \$8, 000	11, 320	159, 172	1, 211	2, 663	203	2, 675
\$8, 000 under \$14, 000	9, 621	55, 567	809	1, 784	110	533
Over \$14, 000	27, 577	134, 399	1, 294	2, 853	354	3, 019

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers
NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Single Filers

Table II-14SI Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Personal Exemptions	Personal Exemptions	Dependent Exemptions	Dependent Exemptions	Age 65 and Over Exemptions	Age 65 and Over Exemptions
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	296,920	653,224	5,764	8,202	27,755	19,429
\$5,000 under \$10,000	224,389	493,656	5,870	7,761	36,564	25,595
\$10,000 under \$15,000	172,108	378,638	5,414	7,175	27,984	19,589
\$15,000 under \$20,000	148,965	327,723	5,295	7,184	15,357	10,750
\$20,000 under \$25,000	136,091	299,400	4,714	6,435	9,528	6,670
\$25,000 under \$30,000	112,017	246,437	4,019	5,498	6,426	4,498
\$30,000 under \$35,000	85,789	188,736	3,419	4,663	4,236	2,965
\$35,000 under \$40,000	63,625	139,975	2,794	3,831	2,934	2,054
\$40,000 under \$45,000	45,675	100,485	2,218	3,121	2,138	1,497
\$45,000 under \$50,000	32,262	70,976	1,472	2,051	1,551	1,086
\$50,000 under \$60,000	38,675	85,085	1,935	2,822	2,167	1,517
\$60,000 under \$70,000	19,407	42,695	1,092	1,608	1,351	946
\$70,000 under \$80,000	10,520	23,144	606	901	848	594
\$80,000 under \$90,000	6,279	13,814	420	647	570	399
\$90,000 under \$100,000	4,037	8,881	248	378	371	260
\$100,000 under \$150,000	8,616	18,955	532	842	1,091	764
\$150,000 under \$200,000	2,787	6,131	193	286	397	278
\$200,000 under \$500,000	3,053	6,717	206	325	511	358
\$500,000 under \$1,000,000	522	1,148	17	30	79	55
\$1,000,000 or Over	332	730	25	42	46	32
Total	1,412,069	3,106,552	46,253	63,802	141,904	99,333
Under \$25,000	978,473	2,152,641	27,057	36,757	117,188	82,032
\$25,000 under \$50,000	339,368	746,610	13,922	19,164	17,285	12,100
\$50,000 under \$100,000	78,918	173,620	4,301	6,356	5,307	3,715
\$100,000 or Over	15,310	33,682	973	1,525	2,124	1,487
UNDER \$8,000	438,900	965,580	9,290	12,889	47,990	33,593
\$8,000 under \$14,000	223,040	490,688	6,677	8,788	40,108	28,076
Over \$14,000	750,129	1,650,284	30,286	42,125	53,806	37,664

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Single Filers

Table II-14SI Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Limited Income Credit	Limited Income Credit	Credits For Taxes Paid Out Of State	Credits For Taxes Paid Out Of State	Energy Credit	Energy Credit
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5, 000	1, 655	213	794	592	5	1
\$5, 000 under \$10, 000	79, 608	20, 165	1, 863	196	7	1
\$10, 000 under \$15, 000	112, 269	16, 963	2, 707	422	17	3
\$15, 000 under \$20, 000	639	128	2, 869	731	14	5
\$20, 000 under \$25, 000	202	24	2, 686	1, 048	12	6
\$25, 000 under \$30, 000	84	7	2, 241	1, 327	18	9
\$30, 000 under \$35, 000	68	8	1, 874	1, 522	7	5
\$35, 000 under \$40, 000	42	5	1, 530	1, 473	5	3
\$40, 000 under \$45, 000	23	2	1, 097	1, 307	5	5
\$45, 000 under \$50, 000	11	2	838	1, 072	4	3
\$50, 000 under \$60, 000	21	1	998	1, 473	6	5
\$60, 000 under \$70, 000	11	6	518	851	#	#
\$70, 000 under \$80, 000	6	0	350	556	3	2
\$80, 000 under \$90, 000	3	0	228	430	#	#
\$90, 000 under \$100, 000	#	#	174	366	#	#
\$100, 000 under \$150, 000	5	0	455	1, 182	3	2
\$150, 000 under \$200, 000	#	#	211	688	#	#
\$200, 000 under \$500, 000	#	#	329	1, 754	#	#
\$500, 000 under \$1, 000, 000	0	0	104	1, 305	0	0
\$1, 000, 000 or Over	0	0	82	4, 472	0	0
Total	194, 652	37, 527	21, 948	22, 763	112	56
Under \$25, 000	194, 373	37, 493	10, 919	2, 988	55	17
\$25, 000 under \$50, 000	228	24	7, 580	6, 701	39	25
\$50, 000 under \$100, 000	43	10	2, 268	3, 675	13	10
\$100, 000 or Over	8	0	1, 181	9, 399	5	4
UNDER \$8, 000	4, 809	942	1, 588	690	8	1
\$8, 000 under \$14, 000	188, 341	36, 302	3, 209	416	20	4
Over \$14, 000	1, 502	283	17, 151	21, 657	84	51

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Single Filers

Table II-14SI Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Lead Paint Credit	Lead Paint Credit	Economic Oppportunity Area Credit	Economic Oppportunity Area Credit	More Than One Credit *	More Than One Credit *
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5, 000	20	14	#	#	#	#
\$5, 000 under \$10, 000	23	9	#	#	#	#
\$10, 000 under \$15, 000	37	17	#	#	6	1
\$15, 000 under \$20, 000	51	41	#	#	#	#
\$20, 000 under \$25, 000	37	48	3	2	4	1
\$25, 000 under \$30, 000	37	52	#	#	4	2
\$30, 000 under \$35, 000	28	38	3	2	4	4
\$35, 000 under \$40, 000	27	34	0	0	7	10
\$40, 000 under \$45, 000	25	45	#	#	4	3
\$45, 000 under \$50, 000	22	33	0	0	#	#
\$50, 000 under \$60, 000	19	30	0	0	#	#
\$60, 000 under \$70, 000	13	23	#	#	3	7
\$70, 000 under \$80, 000	5	13	0	0	0	0
\$80, 000 under \$90, 000	6	12	0	0	#	#
\$90, 000 under \$100, 000	#	#	0	0	#	6
\$100, 000 under \$150, 000	5	11	0	0	3	8
\$150, 000 under \$200, 000	6	21	0	0	#	#
\$200, 000 under \$500, 000	4	25	0	0	#	#
\$500, 000 under \$1, 000, 000	0	0	0	0	#	#
\$1, 000, 000 or Over	0	0	0	0	0	0
Total	367	472	18	12	49	66
Under \$25, 000	168	129	11	4	16	3
\$25, 000 under \$50, 000	139	202	6	6	20	19
\$50, 000 under \$100, 000	45	85	#	#	7	17
\$100, 000 or Over	15	57	0	0	6	27
UNDER \$8, 000	27	21	3	0	3	0
\$8, 000 under \$14, 000	47	15	3	0	7	1
Over \$14, 000	293	437	12	11	39	65

* With the exception of the Limited Income Credit, Detailed credit amounts for taxpayers claiming more than one credit cannot be reported.

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Separate Filers

Table II-14SE Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Retirement (FICA)	Retirement (FICA)	Retirement (Spouse)	Retirement (Spouse)	Child Under 15, Disabled Dependent/Spous	Child Under 15, Disabled Dependent/Spous
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5, 000	4, 735	1, 340	0	0	66	49
\$5, 000 under \$10, 000	5, 645	3, 380	0	0	125	160
\$10, 000 under \$15, 000	6, 028	5, 742	0	0	170	301
\$15, 000 under \$20, 000	6, 408	8, 401	0	0	219	427
\$20, 000 under \$25, 000	6, 497	10, 657	0	0	209	483
\$25, 000 under \$30, 000	5, 604	10, 535	0	0	186	399
\$30, 000 under \$35, 000	4, 155	7, 985	0	0	155	378
\$35, 000 under \$40, 000	3, 211	6, 233	0	0	104	210
\$40, 000 under \$45, 000	2, 388	4, 653	0	0	77	181
\$45, 000 under \$50, 000	1, 662	3, 256	0	0	50	106
\$50, 000 under \$60, 000	2, 233	4, 375	0	0	56	133
\$60, 000 under \$70, 000	1, 118	2, 193	0	0	28	90
\$70, 000 under \$80, 000	664	1, 307	0	0	15	38
\$80, 000 under \$90, 000	405	800	0	0	13	32
\$90, 000 under \$100, 000	309	606	0	0	16	41
\$100, 000 under \$150, 000	641	1, 247	0	0	17	45
\$150, 000 under \$200, 000	243	465	0	0	6	22
\$200, 000 under \$500, 000	305	592	0	0	9	29
\$500, 000 under \$1, 000, 000	70	133	0	0	#	#
\$1, 000, 000 or Over	59	108	0	0	#	#
Total	52, 380	74, 008	0	0	1, 523	3, 130
Under \$25, 000	29, 313	29, 519	0	0	789	1, 420
\$25, 000 under \$50, 000	17, 020	32, 661	0	0	572	1, 273
\$50, 000 under \$100, 000	4, 729	9, 282	0	0	128	333
\$100, 000 or Over	1, 318	2, 545	0	0	34	104

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers
NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Separate Filers

Table II-14SE Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Dependent Under 12	Dependent Under 12	Rental Deduction	Rental Deduction	Other Deduction*	Other Deduction*
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5, 000	0	0	955	1, 019	121	289
\$5, 000 under \$10, 000	0	0	2, 009	2, 355	128	338
\$10, 000 under \$15, 000	0	0	2, 457	2, 991	180	781
\$15, 000 under \$20, 000	0	0	2, 865	3, 578	217	969
\$20, 000 under \$25, 000	0	0	2, 980	3, 723	249	964
\$25, 000 under \$30, 000	0	0	2, 453	3, 069	239	1, 248
\$30, 000 under \$35, 000	0	0	1, 699	2, 150	282	980
\$35, 000 under \$40, 000	0	0	1, 237	1, 601	257	1, 013
\$40, 000 under \$45, 000	0	0	831	1, 072	229	848
\$45, 000 under \$50, 000	0	0	540	712	180	735
\$50, 000 under \$60, 000	0	0	638	824	329	1, 692
\$60, 000 under \$70, 000	0	0	323	431	174	1, 065
\$70, 000 under \$80, 000	0	0	173	240	133	1, 019
\$80, 000 under \$90, 000	0	0	115	151	71	550
\$90, 000 under \$100, 000	0	0	76	106	62	586
\$100, 000 under \$150, 000	0	0	148	201	134	1, 736
\$150, 000 under \$200, 000	0	0	57	79	46	862
\$200, 000 under \$500, 000	0	0	47	62	70	2, 217
\$500, 000 under \$1, 000, 000	0	0	13	19	8	285
\$1, 000, 000 or Over	0	0	6	8	5	89
Total	0	0	19, 622	24, 391	3, 114	18, 264
Under \$25, 000	0	0	11, 266	13, 666	895	3, 340
\$25, 000 under \$50, 000	0	0	6, 760	8, 604	1, 187	4, 825
\$50, 000 under \$100, 000	0	0	1, 325	1, 753	769	4, 910
\$100, 000 or Over	0	0	271	368	263	5, 189

* From Schedule Y, line 5.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Separate Filers

Table II-14SE Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Medical and Dental Expenses	Medical and Dental Expenses	Blindness Exemption	Blindness Exemption	Adoption Agency Exemption	Adoption Agency Exemption
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5, 000	312	1, 186	11	26	4	7
\$5, 000 under \$10, 000	327	748	10	22	4	5
\$10, 000 under \$15, 000	355	829	7	15	5	22
\$15, 000 under \$20, 000	334	859	7	15	#	#
\$20, 000 under \$25, 000	414	906	9	20	4	20
\$25, 000 under \$30, 000	336	849	4	9	3	11
\$30, 000 under \$35, 000	262	654	#	#	5	13
\$35, 000 under \$40, 000	193	517	#	#	#	#
\$40, 000 under \$45, 000	147	534	5	11	3	10
\$45, 000 under \$50, 000	114	344	#	#	#	#
\$50, 000 under \$60, 000	158	581	4	9	6	13
\$60, 000 under \$70, 000	57	288	0	0	0	0
\$70, 000 under \$80, 000	44	285	0	0	3	8
\$80, 000 under \$90, 000	19	230	0	0	0	0
\$90, 000 under \$100, 000	9	136	0	0	0	0
\$100, 000 under \$150, 000	42	512	#	#	0	0
\$150, 000 under \$200, 000	9	62	0	0	0	0
\$200, 000 under \$500, 000	6	228	0	0	0	0
\$500, 000 under \$1, 000, 000	0	0	#	#	0	0
\$1, 000, 000 or Over	0	0	0	0	0	0
Total	3, 138	9, 750	64	143	42	123
Under \$25, 000	1, 742	4, 529	44	99	19	58
\$25, 000 under \$50, 000	1, 052	2, 899	13	28	14	44
\$50, 000 under \$100, 000	287	1, 520	4	9	9	21
\$100, 000 or Over	57	802	3	7	0	0

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Separate Filers

Table II-14SE Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Personal Exemptions	Personal Exemptions	Dependent Exemptions	Dependent Exemptions	Age 65 and Over Exemptions	Age 65 and Over Exemptions
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5, 000	7, 573	16, 661	1, 400	2, 297	560	392
\$5, 000 under \$10, 000	6, 812	14, 986	1, 510	2, 466	507	355
\$10, 000 under \$15, 000	6, 784	14, 925	1, 755	2, 807	340	238
\$15, 000 under \$20, 000	6, 946	15, 281	1, 914	3, 083	229	160
\$20, 000 under \$25, 000	6, 852	15, 074	1, 935	3, 176	160	112
\$25, 000 under \$30, 000	5, 832	12, 830	1, 642	2, 605	124	87
\$30, 000 under \$35, 000	4, 331	9, 528	1, 302	2, 098	106	74
\$35, 000 under \$40, 000	3, 361	7, 394	938	1, 542	82	57
\$40, 000 under \$45, 000	2, 496	5, 491	761	1, 229	50	35
\$45, 000 under \$50, 000	1, 743	3, 835	498	818	45	31
\$50, 000 under \$60, 000	2, 347	5, 163	680	1, 133	68	48
\$60, 000 under \$70, 000	1, 180	2, 596	355	571	44	31
\$70, 000 under \$80, 000	705	1, 551	207	330	37	26
\$80, 000 under \$90, 000	453	997	145	252	27	19
\$90, 000 under \$100, 000	342	752	102	175	28	20
\$100, 000 under \$150, 000	734	1, 615	226	377	68	48
\$150, 000 under \$200, 000	280	616	79	144	21	15
\$200, 000 under \$500, 000	364	801	89	147	40	28
\$500, 000 under \$1, 000, 000	90	198	18	32	12	8
\$1, 000, 000 or Over	72	158	18	36	10	7
Total	59, 297	130, 453	15, 574	25, 318	2, 558	1, 791
Under \$25, 000	34, 967	76, 927	8, 514	13, 829	1, 796	1, 257
\$25, 000 under \$50, 000	17, 763	39, 079	5, 141	8, 292	407	285
\$50, 000 under \$100, 000	5, 027	11, 059	1, 489	2, 461	204	143
\$100, 000 or Over	1, 540	3, 388	430	736	151	106

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Separate Filers

Table II-14SE Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Limited Income Credit	Limited Income Credit	Credits For Taxes Paid Out Of State	Credits For Taxes Paid Out Of State	Energy Credit	Energy Credit
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5, 000	11	0	53	41	0	0
\$5, 000 under \$10, 000	24	5	88	13	0	0
\$10, 000 under \$15, 000	25	4	111	27	0	0
\$15, 000 under \$20, 000	4	1	169	49	#	#
\$20, 000 under \$25, 000	5	1	134	56	#	#
\$25, 000 under \$30, 000	4	0	125	71	0	0
\$30, 000 under \$35, 000	#	#	104	73	#	#
\$35, 000 under \$40, 000	4	0	93	96	0	0
\$40, 000 under \$45, 000	0	0	59	71	#	#
\$45, 000 under \$50, 000	3	1	49	65	0	0
\$50, 000 under \$60, 000	#	#	73	94	0	0
\$60, 000 under \$70, 000	0	0	37	63	0	0
\$70, 000 under \$80, 000	0	0	30	52	0	0
\$80, 000 under \$90, 000	#	#	10	12	0	0
\$90, 000 under \$100, 000	0	0	20	30	0	0
\$100, 000 under \$150, 000	#	#	42	82	0	0
\$150, 000 under \$200, 000	0	0	30	99	0	0
\$200, 000 under \$500, 000	0	0	38	175	0	0
\$500, 000 under \$1, 000, 000	0	0	18	191	0	0
\$1, 000, 000 or Over	0	0	22	2, 159	0	0
Total	86	13	1, 305	3, 520	7	5
Under \$25, 000	69	11	555	186	4	2
\$25, 000 under \$50, 000	12	1	430	377	3	3
\$50, 000 under \$100, 000	4	1	170	251	0	0
\$100, 000 or Over	#	#	150	2, 706	0	0

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Separate Filers

Table II-14SE Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Lead Paint Credit	Lead Paint Credit	Economic Opportunity Area Credit	Economic Opportunity Area Credit	More Than One Credit *	More Than One Credit *
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5, 000	#	#	0	0	0	0
\$5, 000 under \$10, 000	#	#	0	0	0	0
\$10, 000 under \$15, 000	3	2	0	0	0	0
\$15, 000 under \$20, 000	#	#	0	0	0	0
\$20, 000 under \$25, 000	4	4	#	#	0	0
\$25, 000 under \$30, 000	#	#	0	0	0	0
\$30, 000 under \$35, 000	0	0	0	0	0	0
\$35, 000 under \$40, 000	0	0	0	0	0	0
\$40, 000 under \$45, 000	#	#	0	0	0	0
\$45, 000 under \$50, 000	0	0	0	0	#	#
\$50, 000 under \$60, 000	0	0	0	0	0	0
\$60, 000 under \$70, 000	0	0	0	0	0	0
\$70, 000 under \$80, 000	0	0	0	0	0	0
\$80, 000 under \$90, 000	0	0	0	0	0	0
\$90, 000 under \$100, 000	0	0	0	0	0	0
\$100, 000 under \$150, 000	0	0	0	0	#	8
\$150, 000 under \$200, 000	0	0	0	0	0	0
\$200, 000 under \$500, 000	0	0	0	0	0	0
\$500, 000 under \$1, 000, 000	0	0	0	0	0	0
\$1, 000, 000 or Over	0	0	0	0	0	0
Total	14	8	#	#	#	#
Under \$25, 000	12	7	#	#	0	0
\$25, 000 under \$50, 000	#	#	0	0	#	#
\$50, 000 under \$100, 000	0	0	0	0	0	0
\$100, 000 or Over	0	0	0	0	#	#

* With the exception of the Limited Income Credit, Detailed credit amounts for taxpayers claiming more than one credit cannot be reported.

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Joint Filers

Table II-14J Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Retirement (FICA)	Retirement (FICA)	Retirement (Spouse)	Retirement (Spouse)	Child Under 15, Disabled Dependent/Spous	Child Under 15, Disabled Dependent/Spous
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	16,553	6,958	9,055	3,640	623	283
\$5,000 under \$10,000	22,186	12,253	12,911	5,686	587	348
\$10,000 under \$15,000	30,711	24,628	19,947	12,250	704	671
\$15,000 under \$20,000	36,532	38,517	25,385	19,524	1,097	1,550
\$20,000 under \$25,000	41,541	52,861	30,106	27,500	1,725	2,813
\$25,000 under \$30,000	47,025	68,880	34,393	34,347	2,402	4,385
\$30,000 under \$35,000	53,653	85,487	39,671	40,814	3,061	5,910
\$35,000 under \$40,000	60,784	102,603	45,739	49,284	3,881	8,064
\$40,000 under \$45,000	65,896	116,271	51,258	58,380	4,679	10,113
\$45,000 under \$50,000	67,541	122,637	54,529	66,288	5,173	11,490
\$50,000 under \$60,000	128,081	239,390	107,474	144,558	10,974	25,359
\$60,000 under \$70,000	106,284	203,438	91,696	137,618	10,497	25,641
\$70,000 under \$80,000	81,155	157,366	71,155	114,092	9,074	23,261
\$80,000 under \$90,000	58,221	113,459	50,920	84,731	6,818	18,043
\$90,000 under \$100,000	40,786	79,881	35,317	59,527	4,877	13,218
\$100,000 under \$150,000	83,281	163,428	68,900	114,779	10,189	29,109
\$150,000 under \$200,000	25,795	50,682	19,033	30,057	3,059	9,182
\$200,000 under \$500,000	28,763	56,676	18,217	27,320	2,802	8,721
\$500,000 under \$1,000,000	4,626	9,116	2,308	3,342	263	858
\$1,000,000 or Over	2,156	4,231	898	1,226	89	316
Total	1,001,570	1,708,760	788,912	1,034,963	82,574	199,338
Under \$25,000	147,523	135,217	97,404	68,600	4,736	5,666
\$25,000 under \$50,000	294,899	495,877	225,590	249,113	19,196	39,962
\$50,000 under \$100,000	414,527	793,533	356,562	540,525	42,240	105,523
\$100,000 or Over	144,621	284,133	109,356	176,725	16,402	48,187
UNDER \$12,000	50,463	27,626	29,405	13,464	1,460	842
\$12,000 under \$21,000	63,483	64,052	43,613	32,582	1,823	2,415
Over \$21,000	887,624	1,617,082	715,894	988,917	79,291	196,081

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Joint Filers

Table II-14J Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Dependent Under 12	Dependent Under 12	Rental Deduction	Rental Deduction	Other Deduction*	Other Deduction*
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	7,309	2,265	3,157	6,010	1,140	3,835
\$5,000 under \$10,000	7,534	3,241	6,316	12,310	1,148	2,786
\$10,000 under \$15,000	10,906	5,597	11,489	24,122	1,718	4,471
\$15,000 under \$20,000	14,699	8,060	15,132	33,160	1,872	4,508
\$20,000 under \$25,000	16,705	9,369	16,145	36,098	2,053	5,557
\$25,000 under \$30,000	18,680	10,651	16,993	38,353	2,426	7,286
\$30,000 under \$35,000	21,649	12,479	17,458	39,616	2,862	9,083
\$35,000 under \$40,000	24,249	14,123	17,635	40,150	3,481	11,346
\$40,000 under \$45,000	25,750	15,093	16,803	38,293	4,058	13,281
\$45,000 under \$50,000	25,374	14,935	15,347	35,080	4,575	15,095
\$50,000 under \$60,000	45,412	26,872	23,533	53,632	9,808	33,354
\$60,000 under \$70,000	34,102	20,242	15,040	34,065	10,010	35,843
\$70,000 under \$80,000	23,970	14,244	9,178	20,823	8,693	33,021
\$80,000 under \$90,000	16,219	9,646	5,488	12,455	7,021	27,517
\$90,000 under \$100,000	11,095	6,586	3,443	7,728	5,308	23,678
\$100,000 under \$150,000	22,425	13,294	6,136	13,920	11,379	60,496
\$150,000 under \$200,000	7,571	4,486	1,550	3,567	3,428	26,995
\$200,000 under \$500,000	8,936	5,290	1,228	2,831	3,104	39,051
\$500,000 under \$1,000,000	1,412	834	141	325	371	9,498
\$1,000,000 or Over	695	412	52	122	119	5,073
Total	344,692	197,719	202,264	452,660	84,573	371,776
Under \$25,000	57,153	28,531	52,239	111,700	7,930	21,158
\$25,000 under \$50,000	115,702	67,282	84,236	191,492	17,402	56,091
\$50,000 under \$100,000	130,798	77,590	56,682	128,702	40,840	153,414
\$100,000 or Over	41,039	24,316	9,107	20,766	18,401	141,113
UNDER \$12,000	18,835	7,485	13,466	26,581	2,960	8,780
\$12,000 under \$21,000	24,796	13,439	25,835	56,082	3,323	8,004
Over \$21,000	301,061	176,796	162,963	369,997	78,290	354,992

* From Schedule Y, line 5.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Joint Filers

Table II-14J Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Medical and Dental Expenses	Medical and Dental Expenses	Blindness Exemption	Blindness Exemption	Adoption Agency Exemption	Adoption Agency Exemption
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	5,804	40,584	394	880	75	507
\$5,000 under \$10,000	3,834	21,148	440	982	37	264
\$10,000 under \$15,000	6,076	28,835	630	1,423	57	182
\$15,000 under \$20,000	7,804	33,081	505	1,127	52	203
\$20,000 under \$25,000	8,396	30,174	392	889	83	493
\$25,000 under \$30,000	8,581	27,345	296	673	51	183
\$30,000 under \$35,000	8,221	24,048	234	517	67	238
\$35,000 under \$40,000	7,777	20,972	188	419	75	254
\$40,000 under \$45,000	6,989	18,847	183	416	75	345
\$45,000 under \$50,000	5,725	14,736	162	363	65	222
\$50,000 under \$60,000	8,582	23,396	202	454	139	524
\$60,000 under \$70,000	5,605	16,607	146	330	123	535
\$70,000 under \$80,000	3,609	12,538	108	244	110	665
\$80,000 under \$90,000	2,096	7,758	70	163	85	476
\$90,000 under \$100,000	1,324	5,711	58	128	63	482
\$100,000 under \$150,000	2,300	14,455	121	277	125	938
\$150,000 under \$200,000	497	3,943	36	79	43	474
\$200,000 under \$500,000	367	5,610	38	84	23	202
\$500,000 under \$1,000,000	24	736	6	13	#	#
\$1,000,000 or Over	14	628	3	7	0	0
Total	93,625	351,152	4,212	9,467	1,349	7,189
Under \$25,000	31,914	153,822	2,361	5,301	304	1,649
\$25,000 under \$50,000	37,293	105,947	1,063	2,388	333	1,243
\$50,000 under \$100,000	21,216	66,011	584	1,319	520	2,681
\$100,000 or Over	3,202	25,372	204	460	192	1,616
UNDER \$12,000	11,706	71,993	1,101	2,471	129	820
\$12,000 under \$21,000	13,496	57,883	942	2,106	113	386
Over \$21,000	68,423	221,276	2,169	4,890	1,107	5,983

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Joint Filers

Table II-14J Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Personal Exemptions	Personal Exemptions	Dependent Exemptions	Dependent Exemptions	Age 65 and Over Exemptions	Age 65 and Over Exemptions
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	51,444	226,354	17,982	35,081	18,456	23,053
\$5,000 under \$10,000	49,120	216,128	14,453	27,380	23,851	30,219
\$10,000 under \$15,000	61,974	272,686	19,100	36,136	30,170	37,976
\$15,000 under \$20,000	60,864	267,802	23,820	45,482	22,709	27,836
\$20,000 under \$25,000	60,457	266,011	27,446	53,192	16,869	19,990
\$25,000 under \$30,000	61,665	271,326	30,725	59,572	12,597	14,459
\$30,000 under \$35,000	64,777	285,019	35,356	68,713	9,655	10,826
\$35,000 under \$40,000	69,368	305,219	40,316	78,579	7,452	8,196
\$40,000 under \$45,000	72,718	319,959	43,885	85,564	5,906	6,409
\$45,000 under \$50,000	72,774	320,206	44,723	87,003	4,727	5,065
\$50,000 under \$60,000	135,199	594,876	84,309	163,859	6,794	7,282
\$60,000 under \$70,000	110,744	487,274	69,669	134,190	4,533	4,892
\$70,000 under \$80,000	84,161	370,308	52,998	102,106	3,205	3,450
\$80,000 under \$90,000	60,222	264,977	38,173	73,782	2,291	2,486
\$90,000 under \$100,000	42,223	185,781	27,013	52,175	1,749	1,923
\$100,000 under \$150,000	86,877	382,259	54,955	106,670	4,748	5,268
\$150,000 under \$200,000	27,214	119,742	17,467	34,881	2,095	2,382
\$200,000 under \$500,000	30,372	133,637	19,607	40,549	2,655	2,995
\$500,000 under \$1,000,000	4,944	21,754	2,902	6,156	557	613
\$1,000,000 or Over	2,318	10,199	1,362	2,919	277	324
Total	1,209,435	5,321,514	666,261	1,293,989	181,296	215,645
Under \$25,000	283,859	1,248,980	102,801	197,271	112,055	139,074
\$25,000 under \$50,000	341,302	1,501,729	195,005	379,431	40,337	44,955
\$50,000 under \$100,000	432,549	1,903,216	272,162	526,112	18,572	20,033
\$100,000 or Over	151,725	667,590	96,293	191,175	10,332	11,582
UNDER \$12,000	125,394	551,734	39,563	75,997	54,851	69,125
\$12,000 under \$21,000	110,202	484,889	41,058	78,334	44,095	54,487
Over \$21,000	973,839	4,284,892	585,640	1,139,658	82,350	92,032

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Joint Filers

Table II-14J Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Limited Income Credit	Limited Income Credit	Credits For Taxes Paid Out Of State	Credits For Taxes Paid Out Of State	Energy Credit	Energy Credit
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5, 000	268	121	84	1, 453	#	#
\$5, 000 under \$10, 000	400	95	118	51	#	#
\$10, 000 under \$15, 000	27, 279	8, 558	270	92	4	1
\$15, 000 under \$20, 000	43, 747	8, 309	604	147	4	1
\$20, 000 under \$25, 000	7, 935	1, 054	893	210	8	4
\$25, 000 under \$30, 000	290	63	1, 499	384	10	5
\$30, 000 under \$35, 000	73	13	1, 901	671	14	7
\$35, 000 under \$40, 000	54	7	2, 428	1, 086	9	3
\$40, 000 under \$45, 000	46	4	2, 723	1, 519	23	11
\$45, 000 under \$50, 000	33	7	2, 995	2, 032	22	13
\$50, 000 under \$60, 000	67	6	5, 956	5, 264	29	23
\$60, 000 under \$70, 000	49	7	4, 910	5, 752	18	15
\$70, 000 under \$80, 000	40	7	3, 808	5, 609	20	15
\$80, 000 under \$90, 000	27	0	2, 769	4, 621	19	15
\$90, 000 under \$100, 000	12	5	1, 878	3, 542	5	2
\$100, 000 under \$150, 000	46	2	4, 399	9, 748	25	21
\$150, 000 under \$200, 000	12	10	1, 883	5, 422	8	5
\$200, 000 under \$500, 000	11	5	3, 196	14, 027	17	14
\$500, 000 under \$1, 000, 000	#	#	999	7, 773	3	2
\$1, 000, 000 or Over	0	0	665	19, 960	#	#
Total	80, 390	18, 273	43, 978	89, 362	243	162
Under \$25, 000	79, 629	18, 137	1, 969	1, 953	19	9
\$25, 000 under \$50, 000	496	94	11, 546	5, 693	78	40
\$50, 000 under \$100, 000	195	25	19, 321	24, 787	91	70
\$100, 000 or Over	70	17	11, 142	56, 930	55	43
UNDER \$12, 000	2, 001	696	268	1, 526	5	2
\$12, 000 under \$21, 000	74, 690	17, 079	934	249	8	4
Over \$21, 000	3, 699	497	42, 776	87, 587	230	156

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Joint Filers

Table II-14J Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Lead Paint Credit	Lead Paint Credit	Economic Oppportunity Area Credit	Economic Opportunity Area Credit	More Than One Credit *	More Than One Credit *
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5, 000	46	43	#	#	#	#
\$5, 000 under \$10, 000	20	32	0	0	0	0
\$10, 000 under \$15, 000	33	24	0	0	#	#
\$15, 000 under \$20, 000	73	51	#	#	5	3
\$20, 000 under \$25, 000	94	117	#	#	#	#
\$25, 000 under \$30, 000	98	99	5	4	3	3
\$30, 000 under \$35, 000	87	121	0	0	10	7
\$35, 000 under \$40, 000	85	126	#	#	12	14
\$40, 000 under \$45, 000	94	147	#	#	9	10
\$45, 000 under \$50, 000	88	130	#	#	6	7
\$50, 000 under \$60, 000	141	226	5	7	17	24
\$60, 000 under \$70, 000	115	209	#	#	9	16
\$70, 000 under \$80, 000	85	157	#	#	9	17
\$80, 000 under \$90, 000	67	120	4	10	8	23
\$90, 000 under \$100, 000	44	100	#	#	6	17
\$100, 000 under \$150, 000	109	258	7	7	19	62
\$150, 000 under \$200, 000	34	68	#	#	7	23
\$200, 000 under \$500, 000	48	150	6	40	7	43
\$500, 000 under \$1, 000, 000	10	21	3	20	4	19
\$1, 000, 000 or Over	5	6	0	0	7	93
Total	1, 376	2, 205	48	107	143	386
Under \$25, 000	266	266	5	2	10	8
\$25, 000 under \$50, 000	452	622	10	10	40	40
\$50, 000 under \$100, 000	452	813	15	25	49	97
\$100, 000 or Over	206	504	18	70	44	240
UNDER \$12, 000	72	78	#	#	#	#
\$12, 000 under \$21, 000	127	98	#	#	8	5
Over \$21, 000	1, 177	2, 029	45	106	134	378

* With the exception of the Limited Income Credit, Detailed credit amounts for taxpayers claiming more than one credit cannot be reported.

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Head of Household Filers

Table II-14H Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Retirement (FICA)	Retirement (FICA)	Retirement (Spouse)	Retirement (Spouse)	Child Under 15, Disabled Dependent/Spous	Child Under 15, Disabled Dependent/Spous
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5, 000	16, 326	4, 040	0	0	370	351
\$5, 000 under \$10, 000	25, 812	14, 883	0	0	923	1, 303
\$10, 000 under \$15, 000	32, 964	30, 713	0	0	2, 739	4, 691
\$15, 000 under \$20, 000	34, 949	45, 010	0	0	4, 876	9, 840
\$20, 000 under \$25, 000	30, 578	50, 030	0	0	4, 660	10, 645
\$25, 000 under \$30, 000	23, 003	42, 985	0	0	3, 340	7, 922
\$30, 000 under \$35, 000	17, 528	33, 657	0	0	2, 401	5, 664
\$35, 000 under \$40, 000	13, 316	25, 777	0	0	1, 671	3, 926
\$40, 000 under \$45, 000	9, 952	19, 366	0	0	1, 164	2, 757
\$45, 000 under \$50, 000	6, 995	13, 615	0	0	825	1, 932
\$50, 000 under \$60, 000	7, 714	15, 080	0	0	930	2, 160
\$60, 000 under \$70, 000	3, 719	7, 254	0	0	411	980
\$70, 000 under \$80, 000	1, 995	3, 876	0	0	249	607
\$80, 000 under \$90, 000	1, 058	2, 057	0	0	147	380
\$90, 000 under \$100, 000	662	1, 281	0	0	82	188
\$100, 000 under \$150, 000	1, 404	2, 714	0	0	194	489
\$150, 000 under \$200, 000	465	901	0	0	66	162
\$200, 000 under \$500, 000	453	892	0	0	50	124
\$500, 000 under \$1, 000, 000	84	160	0	0	13	32
\$1, 000, 000 or Over	30	60	0	0	3	6
Total	229, 007	314, 350	0	0	25, 114	54, 159
Under \$25, 000	140, 629	144, 675	0	0	13, 568	26, 830
\$25, 000 under \$50, 000	70, 794	135, 399	0	0	9, 401	22, 201
\$50, 000 under \$100, 000	15, 148	29, 549	0	0	1, 819	4, 315
\$100, 000 or Over	2, 436	4, 727	0	0	326	813

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Head of Household Filers

Table II-14H Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Dependent Under 12	Dependent Under 12	Rental Deduction	Rental Deduction	Other Deduction*	Other Deduction*
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	9,112	5,115	5,749	9,107	202	409
\$5,000 under \$10,000	13,596	7,975	11,950	21,938	268	374
\$10,000 under \$15,000	15,841	9,413	19,772	40,442	404	772
\$15,000 under \$20,000	14,543	8,669	22,126	48,087	501	1,198
\$20,000 under \$25,000	10,655	6,370	18,424	41,761	564	1,325
\$25,000 under \$30,000	6,801	4,065	12,192	28,062	686	2,057
\$30,000 under \$35,000	4,790	2,865	8,240	19,131	712	2,178
\$35,000 under \$40,000	3,325	1,990	5,466	12,744	685	2,289
\$40,000 under \$45,000	2,247	1,346	3,444	8,027	771	2,434
\$45,000 under \$50,000	1,482	886	2,145	5,036	672	2,295
\$50,000 under \$60,000	1,525	910	2,041	4,803	911	3,778
\$60,000 under \$70,000	724	430	845	1,993	561	2,618
\$70,000 under \$80,000	362	216	444	1,057	359	2,167
\$80,000 under \$90,000	202	120	213	513	217	1,369
\$90,000 under \$100,000	129	76	127	292	129	1,094
\$100,000 under \$150,000	286	171	237	556	298	3,124
\$150,000 under \$200,000	79	47	67	158	136	2,505
\$200,000 under \$500,000	99	58	72	178	149	4,150
\$500,000 under \$1,000,000	23	14	7	14	18	832
\$1,000,000 or Over	11	7	1	3	7	385
Total	85,832	50,744	113,562	243,901	8,250	37,352
Under \$25,000	63,747	37,543	78,021	161,335	1,939	4,077
\$25,000 under \$50,000	18,645	11,151	31,487	73,001	3,526	11,252
\$50,000 under \$100,000	2,942	1,753	3,670	8,657	2,177	11,027
\$100,000 or Over	498	297	384	908	608	10,996

* From Schedule Y, line 5.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Head of Household Filers

Table II-14H Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Medical and Dental Expenses	Medical and Dental Expenses	Blindness Exemption	Blindness Exemption	Adoption Agency Exemption	Adoption Agency Exemption
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	591	3,016	33	75	16	54
\$5,000 under \$10,000	672	2,033	33	73	7	33
\$10,000 under \$15,000	1,231	2,805	37	80	19	55
\$15,000 under \$20,000	1,656	3,809	37	81	15	27
\$20,000 under \$25,000	1,704	3,895	21	44	19	50
\$25,000 under \$30,000	1,442	3,151	20	44	19	39
\$30,000 under \$35,000	1,108	2,654	15	33	15	23
\$35,000 under \$40,000	876	2,093	11	24	14	65
\$40,000 under \$45,000	701	1,741	9	20	14	48
\$45,000 under \$50,000	481	1,107	3	7	10	83
\$50,000 under \$60,000	477	1,459	9	20	10	35
\$60,000 under \$70,000	236	730	3	7	7	29
\$70,000 under \$80,000	130	592	#	#	#	#
\$80,000 under \$90,000	72	348	0	0	5	51
\$90,000 under \$100,000	48	486	#	#	#	#
\$100,000 under \$150,000	95	555	0	0	5	67
\$150,000 under \$200,000	16	95	0	0	#	#
\$200,000 under \$500,000	11	53	0	0	#	#
\$500,000 under \$1,000,000	#	#	0	0	0	0
\$1,000,000 or Over	0	0	0	0	0	0
Total	11,549	30,655	235	515	179	716
Under \$25,000	5,854	15,559	161	352	76	219
\$25,000 under \$50,000	4,608	10,745	58	128	72	258
\$50,000 under \$100,000	963	3,615	16	35	24	148
\$100,000 or Over	124	736	0	0	7	91

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Head of Household Filers

Table II-14H Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Personal Exemptions	Personal Exemptions	Dependent Exemptions	Dependent Exemptions	Age 65 and Over Exemptions	Age 65 and Over Exemptions
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	20,259	68,881	16,803	25,802	1,309	916
\$5,000 under \$10,000	29,163	99,154	24,151	36,463	1,988	1,392
\$10,000 under \$15,000	35,644	121,190	30,135	45,070	2,036	1,425
\$15,000 under \$20,000	36,320	123,488	31,146	47,207	1,199	839
\$20,000 under \$25,000	31,478	107,025	26,519	40,414	790	553
\$25,000 under \$30,000	23,631	80,345	19,196	28,917	587	411
\$30,000 under \$35,000	17,959	61,061	14,553	21,606	378	265
\$35,000 under \$40,000	13,692	46,553	10,889	16,097	283	198
\$40,000 under \$45,000	10,230	34,782	8,170	11,902	179	125
\$45,000 under \$50,000	7,186	24,432	5,745	8,412	145	101
\$50,000 under \$60,000	7,969	27,095	6,347	9,332	181	127
\$60,000 under \$70,000	3,868	13,151	3,120	4,591	108	76
\$70,000 under \$80,000	2,087	7,096	1,710	2,516	55	38
\$80,000 under \$90,000	1,115	3,791	930	1,354	44	31
\$90,000 under \$100,000	716	2,434	568	862	32	22
\$100,000 under \$150,000	1,524	5,182	1,267	1,916	67	47
\$150,000 under \$200,000	515	1,751	427	651	21	15
\$200,000 under \$500,000	514	1,748	425	636	30	21
\$500,000 under \$1,000,000	102	347	81	133	0	0
\$1,000,000 or Over	40	136	31	48	0	0
Total	244,012	829,641	202,213	303,929	9,432	6,602
Under \$25,000	152,864	519,738	128,754	194,956	7,322	5,125
\$25,000 under \$50,000	72,698	247,173	58,553	86,934	1,572	1,100
\$50,000 under \$100,000	15,755	53,567	12,675	18,655	420	294
\$100,000 or Over	2,695	9,163	2,231	3,384	118	83

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Head of Household Filers

Table II-14H Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Limited Income Credit	Limited Income Credit	Credits For Taxes Paid Out Of State	Credits For Taxes Paid Out Of State	Energy Credit	Energy Credit
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5, 000	88	13	18	6	0	0
\$5, 000 under \$10, 000	196	32	32	12	0	0
\$10, 000 under \$15, 000	19, 225	4, 716	109	14	#	#
\$15, 000 under \$20, 000	23, 647	2, 946	219	38	3	2
\$20, 000 under \$25, 000	1, 800	135	464	95	0	0
\$25, 000 under \$30, 000	49	7	406	149	#	#
\$30, 000 under \$35, 000	12	0	377	207	#	#
\$35, 000 under \$40, 000	12	0	291	219	5	2
\$40, 000 under \$45, 000	6	0	230	224	#	#
\$45, 000 under \$50, 000	4	0	167	185	#	#
\$50, 000 under \$60, 000	#	#	201	289	0	0
\$60, 000 under \$70, 000	4	0	96	172	#	#
\$70, 000 under \$80, 000	#	#	50	94	0	0
\$80, 000 under \$90, 000	#	#	40	87	0	0
\$90, 000 under \$100, 000	0	0	26	57	0	0
\$100, 000 under \$150, 000	#	#	71	203	0	0
\$150, 000 under \$200, 000	0	0	42	124	0	0
\$200, 000 under \$500, 000	#	#	44	265	0	0
\$500, 000 under \$1, 000, 000	0	0	16	144	0	0
\$1, 000, 000 or Over	0	0	13	356	0	0
Total	45, 050	7, 852	2, 912	2, 938	16	9
Under \$25, 000	44, 956	7, 842	842	164	5	2
\$25, 000 under \$50, 000	83	8	1, 471	984	10	6
\$50, 000 under \$100, 000	8	1	413	699	#	#
\$100, 000 or Over	3	2	186	1, 092	0	0

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Head of Household Filers

Table II-14H Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Lead Paint Credit	Lead Paint Credit	Economic Opportunity Area Credit	Economic Opportunity Area Credit	More Than One Credit *	More Than One Credit *
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5, 000	#	#	#	#	0	0
\$5, 000 under \$10, 000	0	0	0	0	0	0
\$10, 000 under \$15, 000	15	11	0	0	0	0
\$15, 000 under \$20, 000	20	14	#	#	#	#
\$20, 000 under \$25, 000	18	13	0	0	#	#
\$25, 000 under \$30, 000	18	26	#	#	0	0
\$30, 000 under \$35, 000	18	25	#	#	#	#
\$35, 000 under \$40, 000	15	25	0	0	#	#
\$40, 000 under \$45, 000	7	11	#	#	0	0
\$45, 000 under \$50, 000	6	7	0	0	3	5
\$50, 000 under \$60, 000	7	10	0	0	#	#
\$60, 000 under \$70, 000	3	3	0	0	0	0
\$70, 000 under \$80, 000	4	5	0	0	#	#
\$80, 000 under \$90, 000	#	#	#	6	0	0
\$90, 000 under \$100, 000	#	#	0	0	#	#
\$100, 000 under \$150, 000	3	4	0	0	0	0
\$150, 000 under \$200, 000	0	0	0	0	0	0
\$200, 000 under \$500, 000	#	#	0	0	0	0
\$500, 000 under \$1, 000, 000	#	#	0	0	0	0
\$1, 000, 000 or Over	0	0	0	0	0	0
Total	141	171	6	8	11	10
Under \$25, 000	55	38	#	#	3	1
\$25, 000 under \$50, 000	64	94	3	2	5	5
\$50, 000 under \$100, 000	16	20	#	#	3	4
\$100, 000 or Over	6	19	0	0	0	0

* With the exception of the Limited Income Credit, Detailed credit amounts for taxpayers claiming more than one credit cannot be reported.

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
All Filers

Table II-15 Number Distribution of Returns Filed
By Filing Status (Single, Joint, Married Filing Separately and head of Household) and
By Size of Massachusetts Net Adjusted Gross Income

	Total Number of Returns	Single Returns	Joint Returns	M F. S. Returns	H. O. H. Returns	Total Number of Persons
	Count	Count	Count	Count	Count	Count
Massachusetts Net Adjusted Gross Income						
Under \$5,000	376,593	297,233	51,528	7,573	20,259	428,121
\$5,000 under \$10,000	309,484	224,389	49,120	6,812	29,163	358,604
\$10,000 under \$15,000	276,510	172,108	61,974	6,784	35,644	338,484
\$15,000 under \$20,000	253,095	148,965	60,864	6,946	36,320	313,959
\$20,000 under \$25,000	234,878	136,091	60,457	6,852	31,478	295,335
\$25,000 under \$30,000	203,145	112,017	61,665	5,832	23,631	264,810
\$30,000 under \$35,000	172,856	85,789	64,777	4,331	17,959	237,633
\$35,000 under \$40,000	150,046	63,625	69,368	3,361	13,692	219,414
\$40,000 under \$45,000	131,119	45,675	72,718	2,496	10,230	203,837
\$45,000 under \$50,000	113,965	32,262	72,774	1,743	7,186	186,739
\$50,000 under \$60,000	184,190	38,675	135,199	2,347	7,969	319,389
\$60,000 under \$70,000	135,199	19,407	110,744	1,180	3,868	245,943
\$70,000 under \$80,000	97,473	10,520	84,161	705	2,087	181,634
\$80,000 under \$90,000	68,069	6,279	60,222	453	1,115	128,291
\$90,000 under \$100,000	47,318	4,037	42,223	342	716	89,541
\$100,000 under \$150,000	97,751	8,616	86,877	734	1,524	184,628
\$150,000 under \$200,000	30,796	2,787	27,214	280	515	58,010
\$200,000 under \$500,000	34,303	3,053	30,372	364	514	64,675
\$500,000 under \$1,000,000	5,658	522	4,944	90	102	10,602
\$1,000,000 or Over	2,762	332	2,318	72	40	5,080
Total	2,925,210	1,412,382	1,209,519	59,297	244,012	4,134,729
Under \$25,000	1,450,560	978,786	283,943	34,967	152,864	1,734,503
\$25,000 under \$50,000	771,131	339,368	341,302	17,763	72,698	1,112,433
\$50,000 under \$100,000	532,249	78,918	432,549	5,027	15,755	964,798
\$100,000 or Over	171,270	15,310	151,725	1,540	2,695	322,995

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
All Filers

Table II-16 Percent Distribution of Returns Filed
By Filing Status (Single, Joint, Married Filing Separately and head of Household) and
By Size of Massachusetts Net Adjusted Gross Income

	Total Number of Returns	Single Returns	Joint Returns	M F. S. Returns	H. O. H. Returns	Total Number of Persons
	%	%	%	%	%	%
Massachusetts Net Adjusted Gross Income						
Under \$5,000	12.87	21.04	4.26	12.77	8.30	10.35
\$5,000 under \$10,000	10.58	15.89	4.06	11.49	11.95	8.67
\$10,000 under \$15,000	9.45	12.19	5.12	11.44	14.61	8.19
\$15,000 under \$20,000	8.65	10.55	5.03	11.71	14.88	7.59
\$20,000 under \$25,000	8.03	9.64	5.00	11.56	12.90	7.14
\$25,000 under \$30,000	6.94	7.93	5.10	9.84	9.68	6.40
\$30,000 under \$35,000	5.91	6.07	5.36	7.30	7.36	5.75
\$35,000 under \$40,000	5.13	4.50	5.74	5.67	5.61	5.31
\$40,000 under \$45,000	4.48	3.23	6.01	4.21	4.19	4.93
\$45,000 under \$50,000	3.90	2.28	6.02	2.94	2.94	4.52
\$50,000 under \$60,000	6.30	2.74	11.18	3.96	3.27	7.72
\$60,000 under \$70,000	4.62	1.37	9.16	1.99	1.59	5.95
\$70,000 under \$80,000	3.33	0.74	6.96	1.19	0.86	4.39
\$80,000 under \$90,000	2.33	0.44	4.98	0.76	0.46	3.10
\$90,000 under \$100,000	1.62	0.29	3.49	0.58	0.29	2.17
\$100,000 under \$150,000	3.34	0.61	7.18	1.24	0.62	4.47
\$150,000 under \$200,000	1.05	0.20	2.25	0.47	0.21	1.40
\$200,000 under \$500,000	1.17	0.22	2.51	0.61	0.21	1.56
\$500,000 under \$1,000,000	0.19	0.04	0.41	0.15	0.04	0.26
\$1,000,000 or Over	0.09	0.02	0.19	0.12	0.02	0.12
Total	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	49.59	69.30	23.48	58.97	62.65	41.95
\$25,000 under \$50,000	26.36	24.03	28.22	29.96	29.79	26.90
\$50,000 under \$100,000	18.20	5.59	35.76	8.48	6.46	23.33
\$100,000 or Over	5.85	1.08	12.54	2.60	1.10	7.81

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Filers Age 65 or Over

Table II-17 Number of Returns Filed
By Filing Status (Single, Joint, Married Filing Separately) and
By Size of Massachusetts Net Adjusted Gross Income

	Total Number of Returns	Single Returns	Joint Returns Total	Joint One Over 65	Joint Both Over 65	M F. S. Returns	H. O. H Returns	Total Number of Persons Over 65
	Count	Count	Count	Count	Count	Count	Count	Count
Massachusetts Net Adjusted Gross Income								
Under \$5,000	48,080	27,755	18,456	3,979	14,477	560	1,309	62,557
\$5,000 under \$10,000	62,910	36,564	23,851	4,532	19,319	507	1,988	82,229
\$10,000 under \$15,000	60,530	27,984	30,170	6,089	24,081	340	2,036	84,611
\$15,000 under \$20,000	39,494	15,357	22,709	5,652	17,057	229	1,199	56,551
\$20,000 under \$25,000	27,347	9,528	16,869	5,181	11,688	160	790	39,035
\$25,000 under \$30,000	19,734	6,426	12,597	4,538	8,059	124	587	27,793
\$30,000 under \$35,000	14,375	4,236	9,655	3,844	5,811	106	378	20,186
\$35,000 under \$40,000	10,751	2,934	7,452	3,196	4,256	82	283	15,007
\$40,000 under \$45,000	8,273	2,138	5,906	2,656	3,250	50	179	11,523
\$45,000 under \$50,000	6,468	1,551	4,727	2,218	2,509	45	145	8,977
\$50,000 under \$60,000	9,210	2,167	6,794	3,185	3,609	68	181	12,819
\$60,000 under \$70,000	6,036	1,351	4,533	2,077	2,456	44	108	8,492
\$70,000 under \$80,000	4,145	848	3,205	1,482	1,723	37	55	5,868
\$80,000 under \$90,000	2,932	570	2,291	1,030	1,261	27	44	4,193
\$90,000 under \$100,000	2,180	371	1,749	751	998	28	32	3,178
\$100,000 under \$150,000	5,974	1,091	4,748	1,970	2,778	68	67	8,752
\$150,000 under \$200,000	2,534	397	2,095	787	1,308	21	21	3,842
\$200,000 under \$500,000	3,236	511	2,655	1,032	1,623	40	30	4,859
\$500,000 under \$1,000,000	648	79	557	238	319	12	0	967
\$1,000,000 or Over	333	46	277	91	186	10	0	519
Total	335,190	141,904	181,296	54,528	126,768	2,558	9,432	461,958
Under \$25,000	238,361	117,188	112,055	25,433	86,622	1,796	7,322	324,983
\$25,000 under \$50,000	59,601	17,285	40,337	16,452	23,885	407	1,572	83,486
\$50,000 under \$100,000	24,503	5,307	18,572	8,525	10,047	204	420	34,550
\$100,000 or Over	12,725	2,124	10,332	4,118	6,214	151	118	18,939

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Filers Age 65 or Over

Table II-18 Percent Distribution of Returns Filed
By Filing Status (Single, Joint, Married Filing Separately) and
By Size of Massachusetts Net Adjusted Gross Income

	Total Number of Returns	Single Returns	Joint Returns Total	Joint One Over 65	Joint Both Over 65	M F. S. Returns	H. O. H Returns	Total Number of Persons Over 65
	%	%	%	%	%	%	%	%
Massachusetts Net Adjusted Gross Income								
Under \$5,000	14.34	19.56	10.18	7.30	11.42	21.89	13.88	13.54
\$5,000 under \$10,000	18.77	25.77	13.16	8.31	15.24	19.82	21.08	17.80
\$10,000 under \$15,000	18.06	19.72	16.64	11.17	19.00	13.29	21.59	18.32
\$15,000 under \$20,000	11.78	10.82	12.53	10.37	13.46	8.95	12.71	12.24
\$20,000 under \$25,000	8.16	6.71	9.30	9.50	9.22	6.25	8.38	8.45
\$25,000 under \$30,000	5.89	4.53	6.95	8.32	6.36	4.85	6.22	6.02
\$30,000 under \$35,000	4.29	2.99	5.33	7.05	4.58	4.14	4.01	4.37
\$35,000 under \$40,000	3.21	2.07	4.11	5.86	3.36	3.21	3.00	3.25
\$40,000 under \$45,000	2.47	1.51	3.26	4.87	2.56	1.95	1.90	2.49
\$45,000 under \$50,000	1.93	1.09	2.61	4.07	1.98	1.76	1.54	1.94
\$50,000 under \$60,000	2.75	1.53	3.75	5.84	2.85	2.66	1.92	2.77
\$60,000 under \$70,000	1.80	0.95	2.50	3.81	1.94	1.72	1.15	1.84
\$70,000 under \$80,000	1.24	0.60	1.77	2.72	1.36	1.45	0.58	1.27
\$80,000 under \$90,000	0.87	0.40	1.26	1.89	0.99	1.06	0.47	0.91
\$90,000 under \$100,000	0.65	0.26	0.96	1.38	0.79	1.09	0.34	0.69
\$100,000 under \$150,000	1.78	0.77	2.62	3.61	2.19	2.66	0.71	1.89
\$150,000 under \$200,000	0.76	0.28	1.16	1.44	1.03	0.82	0.22	0.83
\$200,000 under \$500,000	0.97	0.36	1.46	1.89	1.28	1.56	0.32	1.05
\$500,000 under \$1,000,000	0.19	0.06	0.31	0.44	0.25	0.47	.	0.21
\$1,000,000 or Over	0.10	0.03	0.15	0.17	0.15	0.39	.	0.11
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	71.11	82.58	61.81	46.64	68.33	70.21	77.63	70.35
\$25,000 under \$50,000	17.78	12.18	22.25	30.17	18.84	15.91	16.67	18.07
\$50,000 under \$100,000	7.31	3.74	10.24	15.63	7.93	7.97	4.45	7.48
\$100,000 or Over	3.80	1.50	5.70	7.55	4.90	5.90	1.25	4.10

NOTE: Detail may not add to total because of rounding.
 See Notes to Part II Tables for additional information and explanation of terms.
 SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
All Filers

Table II-19 Number of Returns Claiming Dependents, Number of Dependents Claimed, and Average Number of Dependents Claimed,
By Filing Status (Single, Joint, Married Filing Separately) and
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns					Number of Dependents					Average Number of Dependents				
	Total	Single	Joint	M F. S.	H. O. H.	Total	Single	Joint	M F. S.	H. O. H.	Total	Single	Joint	M F. S.	H. O. H.
Massachusetts Net Adjusted Gross Income															
Under \$5,000	41,949	5,764	17,982	1,400	16,803	71,382	8,202	35,081	2,297	25,802	1.7	1.4	2.0	1.6	1.5
\$5,000 under \$10,000	45,984	5,870	14,453	1,510	24,151	74,070	7,761	27,380	2,466	36,463	1.6	1.3	1.9	1.6	1.5
\$10,000 under \$15,000	56,404	5,414	19,100	1,755	30,135	91,188	7,175	36,136	2,807	45,070	1.6	1.3	1.9	1.6	1.5
\$15,000 under \$20,000	62,175	5,295	23,820	1,914	31,146	102,956	7,184	45,482	3,083	47,207	1.7	1.4	1.9	1.6	1.5
\$20,000 under \$25,000	60,614	4,714	27,446	1,935	26,519	103,217	6,435	53,192	3,176	40,414	1.7	1.4	1.9	1.6	1.5
\$25,000 under \$30,000	55,582	4,019	30,725	1,642	19,196	96,592	5,498	59,572	2,605	28,917	1.7	1.4	1.9	1.6	1.5
\$30,000 under \$35,000	54,630	3,419	35,356	1,302	14,553	97,080	4,663	68,713	2,098	21,606	1.8	1.4	1.9	1.6	1.5
\$35,000 under \$40,000	54,937	2,794	40,316	938	10,889	100,049	3,831	78,579	1,542	16,097	1.8	1.4	1.9	1.6	1.5
\$40,000 under \$45,000	55,034	2,218	43,885	761	8,170	101,816	3,121	85,564	1,229	11,902	1.9	1.4	1.9	1.6	1.5
\$45,000 under \$50,000	52,438	1,472	44,723	498	5,745	98,284	2,051	87,003	818	8,412	1.9	1.4	1.9	1.6	1.5
\$50,000 under \$60,000	93,271	1,935	84,309	680	6,347	177,146	2,822	163,859	1,133	9,332	1.9	1.5	1.9	1.7	1.5
\$60,000 under \$70,000	74,236	1,092	69,669	355	3,120	140,960	1,608	134,190	571	4,591	1.9	1.5	1.9	1.6	1.5
\$70,000 under \$80,000	55,521	606	52,998	207	1,710	105,853	901	102,106	330	2,516	1.9	1.5	1.9	1.6	1.5
\$80,000 under \$90,000	39,668	420	38,173	145	930	76,035	647	73,782	252	1,354	1.9	1.5	1.9	1.7	1.5
\$90,000 under \$100,000	27,931	248	27,013	102	568	53,590	378	52,175	175	862	1.9	1.5	1.9	1.7	1.5
\$100,000 under \$150,000	56,980	532	54,955	226	1,267	109,805	842	106,670	377	1,916	1.9	1.6	1.9	1.7	1.5
\$150,000 under \$200,000	18,166	193	17,467	79	427	35,962	286	34,881	144	651	2.0	1.5	2.0	1.8	1.5
\$200,000 under \$500,000	20,327	206	19,607	89	425	41,657	325	40,549	147	636	2.0	1.6	2.1	1.7	1.5
\$500,000 under \$1,000,000	3,018	17	2,902	18	81	6,351	30	6,156	32	133	2.1	1.8	2.1	1.8	1.6
\$1,000,000 or Over	1,436	25	1,362	18	31	3,045	42	2,919	36	48	2.1	1.7	2.1	2.0	1.5
Total	930,301	46,253	666,261	15,574	202,213	1,687,038	63,802	129,398	25,318	303,929	1.8	1.4	1.9	1.6	1.5
Under \$25,000	267,126	27,057	102,801	8,514	128,754	442,813	36,757	197,271	13,829	194,956	1.7	1.4	1.9	1.6	1.5
\$25,000 under \$50,000	272,621	13,922	195,005	5,141	58,553	493,821	19,164	379,431	8,292	86,934	1.8	1.4	1.9	1.6	1.5
\$50,000 under \$100,000	290,627	4,301	272,162	1,489	12,675	553,584	6,356	526,112	2,461	18,655	1.9	1.5	1.9	1.7	1.5
\$100,000 or Over	99,927	973	96,293	430	2,231	196,820	1,525	191,175	736	3,384	2.0	1.6	2.0	1.7	1.5

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Capital Gains Filers

Table II-20 Number of Returns Reporting Capital Gains, Total and Average Capital Gains,
and Percent Distribution of Capital Gains
By Size of Massachusetts Net Adjusted Gross Income

Massachusetts Net Adjusted Gross Income				Percent Distribution		Cumulative Percent Distribution		Capital Gains Filers as Percent of All Filers
	Total Number of Returns	Capital Gains	Capital Gains Income	Total Number of Returns	Capital Gains Income	Number of Returns	Capital Gains	
	Count	\$,000	\$Avg	%	%	%	%	%
Under \$5,000	7,811	51,325	6,571	2.31	1.61	2.31	1.61	2.07
\$5,000 under \$10,000	17,446	24,023	1,377	5.15	0.75	7.46	2.36	5.64
\$10,000 under \$15,000	15,353	27,624	1,799	4.54	0.86	12.00	3.22	5.55
\$15,000 under \$20,000	18,019	41,572	2,307	5.32	1.30	17.32	4.52	7.12
\$20,000 under \$25,000	15,933	43,271	2,716	4.71	1.35	22.03	5.87	6.78
\$25,000 under \$30,000	20,676	40,259	1,947	6.11	1.26	28.14	7.13	10.18
\$30,000 under \$35,000	19,902	39,008	1,960	5.88	1.22	34.02	8.35	11.51
\$35,000 under \$40,000	18,484	47,628	2,577	5.46	1.49	39.48	9.84	12.32
\$40,000 under \$45,000	15,474	41,519	2,683	4.57	1.30	44.05	11.14	11.80
\$45,000 under \$50,000	18,517	31,791	1,717	5.47	0.99	49.52	12.14	16.25
\$50,000 under \$60,000	28,853	71,576	2,481	8.52	2.24	58.05	14.37	15.66
\$60,000 under \$70,000	24,764	79,663	3,217	7.32	2.49	65.37	16.87	18.32
\$70,000 under \$80,000	22,203	68,064	3,066	6.56	2.13	71.93	19.00	22.78
\$80,000 under \$90,000	15,090	59,160	3,920	4.46	1.85	76.38	20.85	22.17
\$90,000 under \$100,000	14,493	55,780	3,849	4.28	1.74	80.67	22.59	30.63
\$100,000 under \$150,000	31,402	217,847	6,937	9.28	6.81	89.94	29.40	32.12
\$150,000 under \$200,000	14,827	154,308	10,407	4.38	4.83	94.33	34.23	48.15
\$200,000 under \$500,000	13,536	445,427	32,907	4.00	13.93	98.32	48.16	39.46
\$500,000 under \$1,000,000	3,494	283,089	81,021	1.03	8.85	99.36	57.02	61.75
\$1,000,000 or Over	2,175	1,374,296	631,860	0.64	42.98	100.01	99.99	78.75
Total	338,453	3,197,231	9,447	100.00	101.00	--	--	11.57
Under \$25,000	74,561	187,815	2,519	22.03	5.87	22.03	5.87	5.14
\$25,000 under \$50,000	93,053	200,206	2,152	27.49	6.26	49.52	12.14	12.07
\$50,000 under \$100,000	105,403	334,243	3,171	31.14	10.45	80.67	22.59	19.80
\$100,000 or Over	65,434	2,474,968	37,824	19.33	77.41	100.00	99.99	38.21

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.


SOURCE: Massachusetts Department of Revenue

Appendix: 1995 Massachusetts Income Tax Forms

FOR FULL YEAR RESIDENTS ONLY

DO NOT FILE THIS FORM — FOR INFORMATIONAL PURPOSES ONLY.

For the year January 1–December 31, 1995 or other taxable year beginning _____, 1995, ending _____.

Print in black ink. Photocopies of this form are not acceptable. Ovals must be filled in completely. Example: 

Form 1 Massachusetts Resident Income Tax Return

1995

FIRST NAME AND MIDDLE INITIAL	LAST NAME	YOUR SOCIAL SECURITY NUMBER	
SPOUSE'S FIRST NAME AND MIDDLE INITIAL		SPOUSE'S SOCIAL SECURITY NUMBER	
ADDRESS		CITY/TOWN/POST OFFICE	STATE ZIP + 4

Mass. Election Campaign Fund: ☐ \$1 You, ☐ \$1 Spouse, if filing jointly. Total ▶ \$ (This contribution will not change your tax or reduce your refund.)

LINE	1	Filing Status: (Select one only) <input type="checkbox"/> Single <input type="checkbox"/> Married filing joint return (both must sign return) <input type="checkbox"/> Married filing separate return. (Enter spouse's Soc. Sec. no. in the appropriate space above.) <input type="checkbox"/> Head of household	
2	Exemptions: <input type="checkbox"/> Fill in if noncustodial parent <input type="checkbox"/> Fill in if using whole-dollar method		
	a.	Personal exemptions. If single or married filing separately, enter \$2,200. If head of household, enter \$3,400. If married filing jointly, enter \$4,400.	a
	b.	Number of dependents. (Do not include yourself or your spouse.) Enter number ▶ <input type="text"/> X \$1,000.	b
		Enter dependents' Social Security numbers. See page 8 if born in 1995. _____	
	c.	Age 65 or over before 1996: <input type="checkbox"/> You + <input type="checkbox"/> Spouse = ▶ <input type="text"/> X \$700	c
	d.	Blindness: <input type="checkbox"/> You + <input type="checkbox"/> Spouse = ▶ <input type="text"/> X \$2,200	d
	e.	Other: 1. Medical/Dental ▶ <input type="text"/> 2. Adoption ▶ <input type="text"/> 1 + 2 = e	e
	f.	Total exemptions. Add items a, b, c, d and e. Enter here and on line 18	2f
3	Wages, salaries, tips and other employee compensation (from all W-2 forms)	3	
4	Taxable pensions and annuities (see instructions, page 9)	4	
5	Mass. bank interest ▶ <input type="text"/> — exemption <input type="text"/> = 5		
	Exemption: if married filing jointly, subtract \$200 from Total; otherwise subtract \$100 & enter result		
6	Business/profession or farm income or loss (enclose Mass. & U.S. Sch. C or C-EZ or U.S. Sch. F) ▶ 6		
7	Rental, royalty, REMIC, partnership, S corp., trust income/loss (enclose Mass. & U.S. Schedule E) ▶ 7		
8	Unemployment compensation (from U.S. return)	8	
9	Other income (alimony, taxable IRA/Keogh distr., winnings, fees) from Sch. X, line 4 (enclose Sch. X) ▶ 9		
10	TOTAL 5.95% INCOME. Add lines 3 through 9. (Be sure to subtract any loss(es) in lines 6, 7 or 9) . . . 10		
11	Amount paid to Soc. Sec., Medicare, R.R., U.S. or Mass. retirement — Not more than \$2,000 per person.		
	a. You ▶ <input type="text"/> + b. Spouse ▶ <input type="text"/>	a + b = 11	
12	Child under age 15, or disabled dependent/spouse care expenses (from worksheet on page 11) Enter provider's name(s) and ID number(s)	12	
13	Dependent member of household under age 12 on 12/31/95 (only if not claiming line 12).	13	
	Enter one \$600 amount and the child's name		
14	50% rental deduction (from the worksheet on p. 12). Not more than \$2,500.	14	
	Enter landlord's name(s)		
15	Other deductions from Schedule Y, line 5 (enclose Schedule Y).	15	
16	TOTAL DEDUCTIONS. Add lines 11 through 15	16	
17	5.95% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0"	17	

Enclose, but do not staple, state copy of W-2, W-2G and 1099R.

Staple check here

LINE

- 17 5.95% INCOME AFTER DEDUCTIONS** (from other side). **Not less than "0"** 17
- 18** Exemption amount (from line 2, item f) 18
- 19 5.95% INCOME AFTER EXEMPTIONS.** Subtract line 18 from line 17. **Not less than "0"** 19
- 20 TAX ON 5.95% INCOME** (from tax table 1). If line 19 is more than \$80,000, multiply by .0595 20
- 21 12% INCOME.** (Total of Schedules B and D) less excess exemptions, if any (see instructions, p. 13) ► 21
- 22 TAX ON 12% INCOME** (from tax table 2). If line 21 is more than \$80,000, multiply by .12 22
- 23** If you qualify for No Tax Status, fill in oval and enter "0" on line 24 (see worksheet on p. 13). ► ☐
- 24 TAX.** Add line 20 and line 22 24
- 25** Limited Income Credit (from worksheet on page 14) ► 25
- 26** Credits: Income tax paid to another state or jurisdiction (from worksheet on page 14) (enclose other state's return) ☐
 Energy (enclose Schedule EC) ☐ Lead Paint (enclose Schedule LP) ☐
 Economic Opportunity Area Credit (enclose Schedule EOA) ☐ Total ► 26
- 27** Total credits. Add line 25 and line 26 27
- 28 TAX AFTER CREDITS.** Subtract line 27 from line 24. **Not less than "0"** 28
- 29** Voluntary Contributions: a. Organ Transplant Fund ► b. Endangered Wildlife Conservation ►
 c. Mass. AIDS Fund ► Total of a, b and c ... 29
- 30 TAX AFTER CREDITS PLUS CONTRIBUTIONS.** Add line 28 and line 29 30
- 31** Massachusetts income tax withheld (enclose all Mass. W-2, W-2G & 1099R forms). ► 31
- 32** 1994 overpayment applied to your 1995 estimated tax (do not enter 1994 refund) ► 32
- 33** 1995 Massachusetts estimated tax payments (do not include amount in line 32) ► 33
- 34** Payments made with extension (enclose Form M-4868) ► 34
- 35 TOTAL TAX PAYMENTS.** Add lines 31 through 34 35
- 36 Overpayment.** If line 30 is smaller than line 35, subtract line 30 from line 35 ► 36
- 37** Amount of overpayment you want applied to your 1996 estimated tax ► 37
- 38** Amount of your refund. Subtract line 37 from line 36 ► 38
- 39** Amount of tax you owe. If line 30 is larger than line 35, subtract line 35 from line 30 ► 39

Pay in full with this return. Write Social Security number on lower left corner of check and make payable to Commonwealth of Massachusetts.

Add to total in line 39, if applicable:

Interest ► Penalty ► M-2210 amt. ► ► ☐ EX enclose Form M-2210

If making payment, mail to Mass. DOR, P.O. Box 7003, Boston, MA 02204. Otherwise, mail to Mass. DOR, P.O. Box 7000, Boston, MA 02204.

SIGN HERE — Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.

Your signature

Your daytime phone

Date

Spouse's Signature (if filing jointly)

Spouse's daytime phone

Date

40 ► Paid Preparer's signature

Social Security number

Employer Identification number

Date

Firm Name (or yours if self-employed)

Firm Address

☐ Check if self-employed



Form 1-NR/PY

Massachusetts Nonresident or Part-Year Resident Income Tax Return 1995

Please print in ink or type. Attach additional statements if more space is needed.

For the year January 1–December 31, 1995 or other taxable year beginning		1995, ending		19
Your first name and initial	Last name	Your Social Security number	Your occupation(s)	
If a joint return, spouse's first name and initial	Last name	Spouse's Social Security number	Spouse's occupation(s)	
Present street address (and apt. number)		City/Town/Post Office	State	Zip

☐ Check here if noncustodial parent ☐ Check here if you are using the whole-dollar method.

For part-year residents only (this contribution will not change your tax or reduce your refund): Mass. Election Campaign Fund: ☐ \$1 you, ☐ \$1 spouse, if filing jointly. Total ▶ \$

Filing Status

- 1 ☐ Single Check one: ☐ Nonresident ☐ Part-year resident
☐ Married filing joint return (Both **must** sign return on back) ☐ Filing both as a nonresident & part-year resident (see instructions)
☐ Married filing separate return.
Spouse's Social Security number: _____
☐ Head of household
- 2 Part-year residents only:
Enter dates as Mass. resident: ____ / ____ /95 to ____ / ____ /95
Total days as Mass. resident ÷ 365 = . ◀ 2

5.95% Income

3 Total income from U.S. 1040, line 22; 1040A, line 14; or 1040EZ, line 4 ▶ 3
Nonresidents report in lines 4 through 13 Mass. source income only. Use line 15 below if appropriate.
Part-year residents report in lines 4 through 13 income earned while a resident.

4 Wages, salaries, tips and other employee compensation (from all W-2 forms or line 15g below) ▶ 4	<input type="text"/>
5 Taxable pensions and annuities. ▶ 5	<input type="text"/>
6 Alimony received (part-year residents only — see instructions). ▶ 6	<input type="text"/>
7 Unemployment compensation ▶ 7	<input type="text"/>
8 Business/profession or farm income or (loss) (attach Mass. and U.S. Schedule C or C-EZ or U.S. Schedule F) ▶ 8	<input type="text"/>
9 Partnership and S corporation income or (loss) (attach Mass. and U.S. Schedule E) ▶ 9	<input type="text"/>
10 Trust income or (loss) (attach Mass. and U.S. Schedule E) ▶ 10	<input type="text"/>
11 Rental and royalty income or (loss) (attach Mass. and U.S. Schedule E) ▶ 11	<input type="text"/>
12 Other 5.95% income, winnings, fees, prizes, taxable IRA/Keogh distributions, etc. (see instructions). ▶ 12	<input type="text"/>

List sources and amounts _____

13 Taxable interest from Mass. banks. See instructions. Total interest ▶ 13a
Enter exemption: \$200 if married filing jointly; otherwise, enter \$100 ▶ 13b
Interest after exemption. Subtract 13b from 13a. Do not enter less than "0" ▶ 13

14 Total 5.95% Income. Add lines 4 through 13 ▶ 14

15 Nonresident Apportionment Worksheet: Do not use this worksheet if you know the exact amount of your Mass. source income. Use only when the income from an employment or business is earned both inside and outside Mass. and the exact Mass. amount is not known.

Working days (or other basis) outside Mass. . . 15a
Working days (or other basis) inside Mass. . . 15b
Total working days Add lines 15a and 15b . . . 15c
Nonworking days (holidays, weekends, etc.) 15d
Mass. ratio. Divide line 15b by line 15c. . . . 15e .
Total income being apportioned 15f
Mass. income Multiply line 15e by line 15f.
Enter here and in appropriate line above . . . 15g
Basis, if other than working days: _____

16 Nonresident Deduction and Exemption Ratio: All nonresident taxpayers must complete this item to determine the ratio for apportioning the deductions in lines 19, 20 and 22 and the exemptions in line 32. (Enter "0" if any income amount is a loss.)

Total 5.95% income (from line 14) 16a
Interest income (smaller of lines 13a or 13b) ▶ 16b
Total 12% income, if any (from line 37 on back) 16c
Total income this return. Add lines 16a, b and c 16d
Non-Mass. source income ▶ 16e
Total income. Add lines 16d and 16e. 16f
Deduction and exemption ratio.
Divide line 16d by line 16f 16g .

Deductions

Lines 17, 18, 21 and 24 must be related to income reported on this return only.

17 Amount you paid to Soc. Sec. (FICA), R.R., Medicare, U.S., Mass. Retirement. Not more than \$2,000. . . ▶ 17
18 Amount spouse paid to Soc. Sec. (FICA), R.R., Medicare, U.S., Mass. Retirement. Not more than \$2,000 . . ▶ 18
19 Child under age 15, or disabled dependent/spouse care expenses (from worksheet in instructions) . . . ▶ 19
20 Dependent member of household under age 12 on December 31, 1995 (only if not claiming line 19).
Child's name _____ (see instructions). ▶ 20
21 Allowable employee business expenses. (See worksheet in instructions; attach U.S. Form 2106 or 2106-EZ) . . ▶ 21
22 Alimony paid (see instructions). Recipient's Social Security number: _____ ▶ 22
23 Other Deductions: Rental deduction ☐ (attach Mass. Schedule RD-NR/PY); Qualified contributory pension income from another state ☐ Enter state's name _____ (see instructions) . . ▶ 23
24 Penalty on early savings withdrawal (from U.S. return) ▶ 24
25 Total Deductions. Add lines 17 through 24 ▶ 25

26 5.95 Income After Deductions. Subtract line 25 from line 14. Do not enter less than "0" 26
(Please carry over the amount in line 26 to the top of the next page.)

Exemptions

26	5.95% Income After Deductions (from other side). Do not enter less than "0"	26	
27	Personal exemptions. If single or married filing separately, enter \$2,200. If filing as head of household, enter \$3,400. If married filing jointly, enter \$4,400	27	
28	Number of dependents (not you or your spouse). Enter number ▶ 28		x \$1,000 =
29	Age 65 or over before 1996 <input type="checkbox"/> You <input type="checkbox"/> Spouse, if filing jointly. Enter number ▶ 29		x \$ 700 =
30	Medical and dental expenses (only if claiming itemized deductions on U.S. Form 1040) ▶	30	
31	Blindness exemption <input type="checkbox"/> Adoption agency fee exemption <input type="checkbox"/> (See instructions) ▶	31	
32	Total Exemptions. Add lines 27 through 31. Enter sum here. <input type="text"/> Nonresidents multiply by line 16g. Part-year residents multiply by line 2. Enter the result in line 32. (See instructions). ▶	32	
33	Taxable 5.95% Income. Subtract line 32 from line 26. Do not enter less than "0"	33	
34	Tax from Table 1 (orange table). If line 33 is more than \$80,000, multiply by .0595	34	

5.95% Tax

12% Income

In Lines 35 and 36, report taxable Mass. income only. See instructions.

35	Interest and dividends (attach Mass. Schedule B-NR/PY, if applicable) ▶	35	
36	Capital gain (attach Mass. and U.S. Schedule D). If (loss) enter "0" ▶	36	
37	Subtotal 12% income. Add lines 35 and 36	37	
38	Exemptions from 12% income, if any (only if single, head of household, or if married filing jointly). If line 26 is larger than line 32, enter "0." If line 26 is smaller than line 32, subtract line 26 from line 32	38	
39	Taxable 12% Income. Subtract line 38 from line 37. Do not enter less than "0"	39	
40	Tax from Table 2 (gray table). If line 39 is more than \$80,000, multiply by .12	40	

12% Tax

Adjustments to Tax



You may qualify for No Tax Status or the Limited Income Credit if your filing status is: single and your income is \$14,000 or less; head of household and your income is \$19,250 or less, plus \$1,750 per dependent claimed in line 28; or married filing jointly and your income is \$21,000 or less, plus \$1,750 per dependent claimed in line 28. Complete Schedule NTS-L-NR/PY to see if you qualify.

41	No Tax Status (attach Mass. Schedule NTS-L-NR/PY). If claiming No Tax Status, enter the amount of Mass. Adjusted Gross Income	41	
42	Tax. Add lines 34 and 40. If No Tax Status, check box and enter "0" <input type="checkbox"/>	42	
43	Limited Income Credit (attach Mass. Schedule NTS-L-NR/PY). ▶	43	
44	Credits (part-year residents only): Income tax paid to another state or jurisdiction <input type="checkbox"/> (attach Mass. Schedule F and copies of other state's return); Energy <input type="checkbox"/> (attach Mass. Schedule EC). ▶	44	
45	Other credits: Lead Paint Credit <input type="checkbox"/> (attach Mass. Schedule LP); Economic Opportunity Area Credit <input type="checkbox"/> (attach Mass. Schedule EOA) ▶	45	
46	Tax After Credits. Subtract the total of lines 43, 44 and 45 from line 42. Not less than "0"	46	
47	Voluntary contribution to Organ Transplant Fund. ▶	47	
48	Voluntary contribution for Endangered Wildlife Conservation ▶	48	
49	Voluntary contribution to Massachusetts AIDS Fund ▶	49	
50	Tax After Credits Plus Voluntary Contributions. Add lines 46 through 49	50	
51	Massachusetts income tax withheld (attach all Mass. W-2, W-2G & 1099R forms). . . ▶	51	
52	1994 overpayment applied to your 1995 estimated tax (do not enter 1994 refund). . . ▶	52	
53	1995 Massachusetts estimated tax payments (do not include amount in line 52). . . ▶	53	
54	Payments made with extension (attach Mass. Form M-4868). ▶	54	
55	Tax Payments. Add lines 51 through 54.	55	

Your Refund

56	Overpayment. If line 50 is smaller than line 55, subtract line 50 from line 55. If line 50 is larger than line 55, skip to line 59. ▶	56	
57	Amount of overpayment you want applied to your 1996 Mass. estimated taxes ▶	57	
58	Amount of Your Refund. Subtract line 57 from line 56. ▶	58	

You Owe

59	Amount of Tax You Owe. Subtract line 55 from line 50 and pay in full with this return ▶	59	
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Write Social Security number on check and make payable to Commonwealth of Massachusetts.

Include in the total in line 59, if applicable: Penalty \$_____, Interest \$_____, M-2210 amount \$_____ EX ☐ (attach Form M-2210).

Location of legal residence (domicile) — Street Address	City/Town	State or Foreign Country
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Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.

Your signature	Date	Paid preparer's signature & Social Security number	Date
Spouse's signature (if filing jointly)	Date	Employer identification number	<input type="checkbox"/> Check if self-employed
Your daytime telephone number	Spouse's daytime telephone number	Firm name (or yours, if self-employed) and address	

Sign Here

If making payment, mail to Mass. DOR, **P.O. Box 7055**, Boston, MA 02204. Otherwise, mail to Mass. DOR, **P.O. Box 7054**, Boston, MA 02204.